

SUSTAINABILITY STATEMENT

CelcomDigi's vision of 'Advancing and Inspiring Society' is delivered through embedding responsible and sustainable practices across all parts of our operations. In 2025, guided by strong governance and ongoing stakeholder engagement, we focused on driving inclusive digital adoption, empowering communities, and building trust in an increasingly digital world.



CelcomDigi's Future Skills For All (FS4A) inclusivity programme in 2025 reached nearly 4,000 schools nationwide, and trained 150 special education teachers from national schools in coding and STEM skills.

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We continued rolling out efforts to promote digital inclusion, safety, and resilience, including Future Skills, S.A.F.E. Internet, nationwide scam-awareness, and our SafetyPLUS supplier programme, which advances human rights and health and safety standards across our supply chain. At the same time, we continued to modernise our network with energy-efficient, future-ready technologies.

During the year, CelcomDigi advanced digital inclusion, safety, and community resilience through structured programmes and partnerships. Digital safety programmes including our flagship S.A.F.E. Internet programme and media partnerships such as the *Kisah Benar: Scam Siber* television series produced by Media Prima, supported nationwide awareness on responsible online behaviour and scam risks. Concurrently, the Online Safety IRL campaign, in partnership with the Communications and Multimedia Content Forum of Malaysia (Content Forum), Meta Platforms, Inc., and Ratio:Cause, equipped media influencers and content creators with creative strategies to integrate awareness and preventive tips into their content, raising community resilience against online harm and scams. CelcomDigi's 2025 online and onground digital safety awareness campaigns impacted over 13.8 million Malaysians.

Digital capability initiatives such as Future Skills for All (FS4A), a scaled digital platform for piloted immersive AI, XR, and robotics-enabled workshops, in collaboration with the Ministry of Education, UNICEF, and Arus Academy, expanded access to future-ready skills. Corporate citizenship efforts also included flood preparedness, relief, and recovery support for over 50,000 affected families.

Governance and human rights practices were reinforced through the Code of Conduct, compliance learning, and a strengthened speak-up culture supported by the independently managed *speeki* platform. These were conducted both throughout the organisation at 100% completion rate, and across all key partners and suppliers. CelcomDigi's Anti-Bribery and Anti-Corruption (ABAC) framework

105,057* active users on the Future Skills platform

570 students and 190 teachers

reached in Sarawak scale-up

82 teachers and 75 schools

engaged under the Inclusive Scale-Up

(*assured by CelcomDigi's internal audit)

and Business Partner Code of Practice (BPCP) set clear expectations for ethical conduct, including a zero-tolerance stance on forced and child labour. Human rights commitments aligned with the Universal Declaration of Human Rights (UDHR) were supported by ongoing Human Rights Due Diligence (HRDD) processes to identify, assess, and validate potential human rights risks and to confirm the effectiveness of existing controls.

To enhance transparency and strengthen environmental performance, we advanced process automation such as our AI-enabled Greenhouse Gas (GHG) data management, completed our Scope 3 baseline, and submitted our Science Based Targets initiative (SBTi) goals. Our FY2025 Sustainability Statement aligns with Bursa Malaysia's Main Market Listing Requirements (MMLR) and adopts the National Sustainability Reporting Framework (NSRF) with transition reliefs, and is targeted for full alignment with the International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards by FY2027.



Comprehensive data on supplier onboarding, adherence to the Agreement of Responsible Business Conduct (ABC), supplier training, inspections, audit findings, and local sourcing can be found in the ESG Performance Data Table on pages 82 to 87.

Employee health, safety and wellbeing remained a priority, with the goal of empowering wellbeing advocates by 2027. In doing this, we benchmarked progress against Josh Bersin's Healthy Organisation Maturity Model and the Hudson Safety Culture Model, achieving a Proactive Safety Culture maturity rating - and becoming the first company in Malaysia to be awarded ISO 45003 certification for psychological health and safety at work.

Audit / Evaluation	Results	Standard
OSH Policy & Manual Audit	Achieved Level 4/5	Internal Maturity Benchmark
Safety Culture Evaluation	Achieved Proactive Level	NIOSH & Hudson Safety Culture Model
ISO 45001 / 14001	Passed Surveillance Audit	Intertek

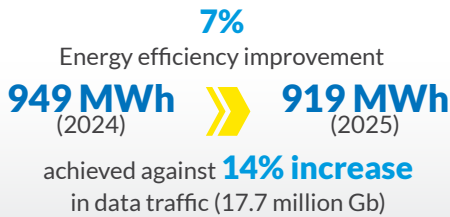


Comprehensive data on workplace incidents, training hours, and employee participation rates can be found in the ESG Performance Data Table on pages 82 to 87.

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Environmental performance and climate action continued to progress through network modernisation and low-carbon strategies. An efficiency study conducted across 212 representative clusters demonstrated the effectiveness of energy-efficient technologies and informed further optimisation efforts. These initiatives supported emissions reduction, resource efficiency, and infrastructure resilience.

Key achievements



Deployed **energy-efficient** equipment



Decommissioned redundant sites



Optimised resource utilisation



Reduced energy wastage



Advanced radio technologies using: **Twin Beam, High-Order MIMO and Massive MIMO**



Improved energy intensity by ~14.7%

Investments in FY2025 continued to prioritise:

- Network infrastructure modernisation, including the deployment of more energy-efficient equipment and sunsetting of legacy assets.
- AI-powered energy efficiency improvements across radio access networks, data centres, and transmission facilities.
- Enhanced energy performance monitoring, enabling more granular visibility of site-level energy usage.

Hybrid solar technology deployment

- Equipped at 47 sites (8 new sites identified for deployment in 2026)

Hybrid battery gensets installation

- Installed at 48 sites
- Reduced up to 40% of diesel consumption
- Remaining 65 sites have been identified under the Universal Service Provision (USP) programme, which will contribute to rural connectivity

Grid-connected solar deployment

- Deployed at 5 sites (7 new sites identified for deployment in 2026)
- Potential energy savings of 10–15%, depending on site space

Recognitions we received:

4-Star Lister recognition on the UN Global Compact Network Malaysia & Brunei ESG Select List



Ranked top 50 in the National Corporate Governance and Sustainability Awards (NAGSA) 2025



Received the Best Community Impact Award from Malaysian Dutch Business Council (MDBC) Innovations and Sustainability Awards 2025



2025 ESG Ratings



FTSE4Good
Maintained **4-star rating**



Maintained **'AA' rating**



SUSTAINALYTICS

Maintained **"Medium Risk"** rating score of **23.5**

These collective efforts reinforce our role as a responsible and trusted enabler of Malaysia's digital future, delivering meaningful social impact while building a safe, inclusive, and sustainable digital ecosystem for all.

Sustainability Statement

A. INTERNATIONAL SUSTAINABILITY STANDARDS BOARD (ISSB) SUSTAINABILITY STATEMENT

BASIS OF PREPARATION

This sustainability statement has been prepared in accordance with the IFRS Sustainability Disclosure Standards as issued by the International Sustainability Standards Board (ISSB), in line with Bursa Malaysia's MMLR.

The statement should be read in conjunction with the Company's consolidated financial statements, which are prepared in accordance with the Malaysian Financial Reporting Standards (MFRS), IFRS Accounting Standards, and the requirements of the Malaysian Companies Act 2016. This report covers the financial year ended 31 December 2025, and is aligned with the reporting period of the related consolidated financial statements. The sustainability-related financial disclosures cover the parent company CelcomDigi Berhad, and all subsidiaries.

CelcomDigi is reporting under the IFRS Sustainability Disclosure Standards for the first time for the annual reporting period ended 31 December 2025. The Company has applied the following standards for the annual reporting period commencing 1 January 2025:

- IFRS S1 'General Requirements for Disclosure of Sustainability-related Financial Information'
- IFRS S2 'Climate-related Disclosures'

The MMLR provides transition reliefs for issuers listed on the Main Market of Bursa Malaysia. The Company has applied transition relief, whereby applicable:

- Comparative information under IFRS S1 Appendix E3 and IFRS S2 Appendix C3, except for metrics previously disclosed as set out in the Frequently Asked Questions document on the NSRF issued by the Advisory Committee on Sustainability Reporting
- Disclosure limited to climate-related risks and opportunities (in accordance with IFRS S2 Climate-related Disclosures), with IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information applied only insofar as they relate to such disclosures
- Relief from disclosing Scope 3 GHG emissions

OVERVIEW OF THE COMPANY AND VALUE CHAIN

CelcomDigi's primary business activity is the provision of mobile, fibre, and digital connectivity services to consumers and businesses across Malaysia. The Company operates an extensive nationwide network infrastructure and offers a broad suite of telecommunications and digital solutions, including mobile voice and data services, home fibre, enterprise connectivity, cloud and cybersecurity solutions, and digital applications.

The Company's sole operating market is Malaysia, within which market revenue is generated from multiple service categories, driven by strong customer demand for reliable high-speed connectivity and digital services. The Company continues to expand its network modernisation efforts and digital capabilities to enhance customer experience and support Malaysia's digital economy.

CelcomDigi's business depends on a wide network of partners, suppliers, and stakeholders across the telecommunications ecosystem. This includes entities that provide network equipment, digital infrastructure, IT systems, devices, managed services, and logistics support. The Company also works closely with vendors, tower companies, and global technology partners to ensure efficient delivery of mobile and fixed connectivity, as well as digital services to customers nationwide.

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The table below summarises CelcomDigi's key upstream and downstream value chain relationships:

Upstream Value Chain		Geographical location
 Network & Infrastructure Sourcing	Network equipment such as radio units, antennas, core network systems, fibre cables, transmission equipment, data centre infrastructure, and related components	
	Energy supply for network sites, data centres, and operations	
 IT & Digital Systems	Software platforms including billing systems, Customer Relationship Management (CRM) platforms, cybersecurity tools, cloud services, and digital applications	
	Managed service partners for network operations, maintenance, field services, tower services, and site acquisition	
 Subcontracting & Strategic Partnerships	Technology and innovation collaborations (e.g., cloud partners, cybersecurity partners, digital service providers)	
	Transportation and warehousing of devices, SIM cards, network components, and retail supplies across Malaysia	
 Logistics & Distribution		
Downstream Value Chain		Geographical location
 Customers	Mobile consumers (prepaid and postpaid), home fibre customers, and enterprise clients	
	Wholesale partners, Mobile Virtual Network Operators (MVNOs), and digital ecosystem partners	
 Retail & Distribution Channels	CelcomDigi retail stores, dealers, device partners, e-commerce platforms, and enterprise solution channels delivering products and services to end-users	

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REPORTING BOUNDARIES

Reporting boundary (excluding GHG emissions)

The entities, assets, and operations (referred to as the 'reporting entity') included in the sustainability statement are the same as those included in the Company's 31 December 2025 financial statements.

Reporting boundary for GHG emissions

CelcomDigi uses the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (the 'GHG Protocol', 2004) to measure its GHG emissions. CelcomDigi's reporting boundary for GHG emissions includes its organisational boundary and operational boundary.

Organisational boundary

CelcomDigi applies the operational control approach to establish its organisational boundary for GHG reporting. The Company considers this approach the most appropriate, as it ensures that all operations, entities, and emission sources over which CelcomDigi has operational control and that are material to our footprint are fully included within the reporting scope.

Operational boundary

CelcomDigi categorises emissions into Scopes 1, 2, and 3 per GHG Protocol guidance. Direct GHG emissions from sources that are owned or controlled by businesses and operations within the Company's organisational boundary are reported as Scope 1 GHG emissions of the Company. GHG emissions from the generation of purchased electricity consumed by these businesses and operations are reported as Scope 2 GHG emissions of the Company. The Company's relevant portion of other indirect emissions arising from its activities are reported as the Company's Scope 3 GHG emissions.

JUDGEMENTS AND MEASUREMENT UNCERTAINTIES

In preparing this sustainability statement, CelcomDigi has identified the sustainability-related risks, opportunities, and material information that are most relevant to the Company's operations. Some disclosures also involve estimation methods, particularly where data availability, value chain dependencies, or forward-looking elements introduce uncertainty.

SIGNIFICANT JUDGEMENT

Materiality assessment (refer to pages 60 to 63)

Management considered sustainability topics that are reasonably expected to affect CelcomDigi's business, strategy, and stakeholders. This included evaluating the significance of risks and opportunities and aligning with industry-relevant standards.

GHG emissions calculation methods (refer to pages 73 to 75)

Appropriate estimation methodologies and data sources were used to calculate Scope 1, Scope 2, and relevant Scope 3 emissions, based on data availability and reliability.

For Scope 1 emissions, fuel consumption from leased generators is estimated based on fuel requirements determined by generator set capacity, which may differ from actual fuel consumption.

For Scope 2 emissions, electricity consumption was determined using a combination of actual utility invoices, where available, and estimated consumption derived by converting electricity expenses incurred for the year based on average tariff rates. These rates are calculated based on the estimated timing and region of consumption and may differ from actual tariff rates. The Company applied the average tariff rates across each region (Peninsular Malaysia, Sabah, and Sarawak).

MEASUREMENT UNCERTAINTY

Climate-related transition risk (refer to pages 65 to 70)

Estimating potential financial impacts related to climate transition, such as evolving carbon regulations, energy market dynamics, and supplier responses, carry significant uncertainty due to limited forward-looking data and dependency on external market developments.

GHG-related metrics (refer to pages 73 to 75)

CelcomDigi measures GHG emissions in line with the GHG Protocol, unless otherwise required by IFRS S2. Emissions estimates involve uncertainties arising from activity data provided by suppliers, emission factors from third-party sources, and instances where data must be estimated due to timing or completeness limitations.

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MATERIALITY ASSESSMENT

CelcomDigi recognises the pivotal role of identifying and addressing dynamic and material sustainability issues that evolve over time and integrating these perspectives into our planning and strategic decisions. We conduct annual materiality assessments to identify our material matters. These assessments incorporate stakeholder perspectives, current sustainability issues, and relevant industry and regulatory changes.

For FY2025, CelcomDigi prepared a sustainability statement aligned with the IFRS Sustainability Disclosure Standards. We conducted a comprehensive materiality assessment to identify sustainability-related risks and opportunities (SROs) that could reasonably impact our short, medium, and long-term prospects.

The process was led by the Sustainability Department with input from Management, and was validated by the Board Governance and Risk Management Committee (BGRMC). It involved identifying relevant sustainability-related risks and opportunities and related material disclosures.

The assessment focused on information that may influence decisions by investors, lenders, and other creditors. It also considered significant developments in the reporting period.

Step 1 Identification of Sustainability-Related Risks and Opportunities (SROs)

This structured approach identified SROs that could reasonably be expected to affect the Company's prospects, taking into account operations, resources, and relationships across the entire value chain, including upstream suppliers and downstream partners.

1.1 Understand the Company's Operations, Resources, and Relationships

Initial efforts focused on mapping CelcomDigi's operating model. This included:

- Business activities: Core operations in mobile and fibre connectivity, digital services, and network infrastructure
- Geographical footprint: Nationwide coverage in Malaysia with partnerships across regional and global markets for technology, equipment, and solutions
- Regulatory environment: Compliance with stringent regulations, spectrum licensing requirements, cybersecurity, and data protection laws, alongside global standards for cybersecurity, Health, Safety and Environment (HSE), and Environmental, Social and Governance (ESG) performance management
- Key resources:
 - Network infrastructure (towers, fibre, spectrum assets)
 - Technology platforms and equipment
 - Skilled workforce and strategic partnerships
 - Financial resources for capital-intensive network and IT investments
- Relationships: Collaboration with regulators, government agencies, technology and solution partners, vendors, NGOs, media, and customers to deliver reliable connectivity and digital solutions

1.2 Identify Risks and Opportunities

The Company assessed whether interdependencies between critical resources could create SROs. Sources of information included:

- Existing Enterprise Risk Management (ERM) processes
- IFRS Foundation guidance on IFRS S1 and S2
- Industry-specific disclosure topics (e.g., Sustainability Accounting Standards Board (SASB) for Telecommunications sector)
- Peer benchmarking and sector trends
- Stakeholder engagement

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1.3 Assess Impact on the Company's Prospects

We assessed SROs that could reasonably influence our ability to generate cash flows, secure financing, or manage cost of capital, and considered these as financially material for inclusion in the Sustainability Statement under IFRS S1 section. Assessment criteria included likelihood of occurrence and magnitude of financial impact if the risk occurs.

Approach: We assessed uncertain future scenarios by weighing possible outcomes, with precedence given to historically recurring risks in determining their likelihood.

Focus: These insights were visualised on a materiality matrix, enabling the prioritisation of the most critical drivers of value by focusing on factors with the highest impact and likelihood, without applying fixed thresholds.

Verification: Our internal view was cross-referenced with external perspectives from the financial community. This engagement reinforced our findings, as no further material risks or opportunities were identified.

1.4 Mitigation actions and plans to remediate

CelcomDigi adopted a consistent approach to disclose material SROs that were assessed prior to the application of prevention and mitigation actions.

1.5 Final Consolidation and Approval

The Sustainability Department consolidated the identified risks and opportunities, forming the basis of disclosures in this statement. These were subsequently presented to the Board Governance and Risk Management Committee (BGRMC) for validation and approval.

Step 2 Determining Material Information

Following this, we evaluated the SROs materiality for disclosure based on qualitative insights and quantitative data. These assessments are reviewed regularly at each reporting period to reflect the evolving sustainability landscape.

The SROs identified via this methodology are summarised in the table below.

Material Matters	Risk / opportunities identified	Summary of Management Approach	Affected component of the reporting boundary
Economic			
Network Quality, Reliability, and Continuity	Risk Service disruptions or network outages could impact customer trust and revenue.	<ul style="list-style-type: none"> Continued investment in network infrastructure and 5G rollout Implemented preventive maintenance and real-time monitoring systems Strategised disaster recovery and business continuity plans 	Risk identified for operations and value chain (e.g., technology partners)
Governance			
Data Protection and Cybersecurity	Risk Breaches, data leaks, or system exploitation by scammers could lead to regulatory penalties and reputational damage.	<ul style="list-style-type: none"> Implemented robust cybersecurity and data protection frameworks, processes, and encryption protocols Launched scam prevention measures, safety products, and customer protection initiatives Conducted regular vulnerability assessments and penetration testing Ensured compliance with data protection laws and global standards 	Risk identified for operations and value chain (e.g., cloud service providers)

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Material Matters	Risk / opportunities identified	Summary of Management Approach	Affected component of the reporting boundary
Social			
Customer Experience and Satisfaction	Opportunity Enhancing customer experience can drive loyalty and revenue growth.	<ul style="list-style-type: none"> Established a new Customer Experience (CX) division Deployed AI-driven customer support and self-service platforms Continued monitoring of Customer Satisfaction Score (CSAT) and customer feedback Personalised digital offerings and service innovation 	Opportunity identified for operations
Environment			
Climate Change Adaptation and Mitigation	Risk Extreme weather events may disrupt network infrastructure; regulatory pressure to reduce emissions.	<ul style="list-style-type: none"> Adopted energy efficiency programmes and cleaner energy in network sites and data centres Conducted climate risk assessments and infrastructure resilience planning Committed to science-based targets and carbon emissions reduction roadmap 	Risk identified for operations and value chain (e.g., suppliers)

Materiality Matrix

In line with IFRS Sustainability Disclosure Standards (SDS) requirements, CelcomDigi has conducted a financial materiality assessment, which considers matters that could influence our ability to generate cash flows, access funding, or maintain our cost of capital.

In addition, and on a voluntary basis, CelcomDigi has also applied a double materiality lens to enhance our broader understanding of sustainability impacts. This additional analysis, which is not required under IFRS SDS, considers both:

- Financial Materiality:** Our ability to generate cash flows, access to funding, or maintain cost of capital.
- Impact Materiality:** Significance of our impact on the environment, society, and stakeholders.

This dual focus allows us to address both financial value and the broader environmental and social impacts that matter to our stakeholders. Recognising the fast-changing industry landscape, CelcomDigi has refined its materiality matters to better mirror our strategic direction and stakeholder needs. We have sharpened the focus of our framework by consolidating, adding, and renaming specific matters. The result is a more robust, dynamic model that effectively bridges the gap between financial materiality and our wider social and environmental impacts.

Information derived from this broader assessment is presented as supplementary context and does not replace or override disclosures determined to be financially material under IFRS SDS. The double materiality assessment did not identify any additional sustainability-related risks or opportunities beyond those already identified through the financial materiality assessment.

The definition and management of our material matters are detailed on our website.



Read more about our material matters at https://celcomdigi.listedcompany.com/sustainability_management.html.

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The matrix below plots 13 material matters across two dimensions: impact on stakeholders (horizontal axis) and impact on enterprise value (vertical axis). This enables CelcomDigi to prioritise issues that are critical for long-term business resilience, while ensuring transparency on matters that are most important to our stakeholders.

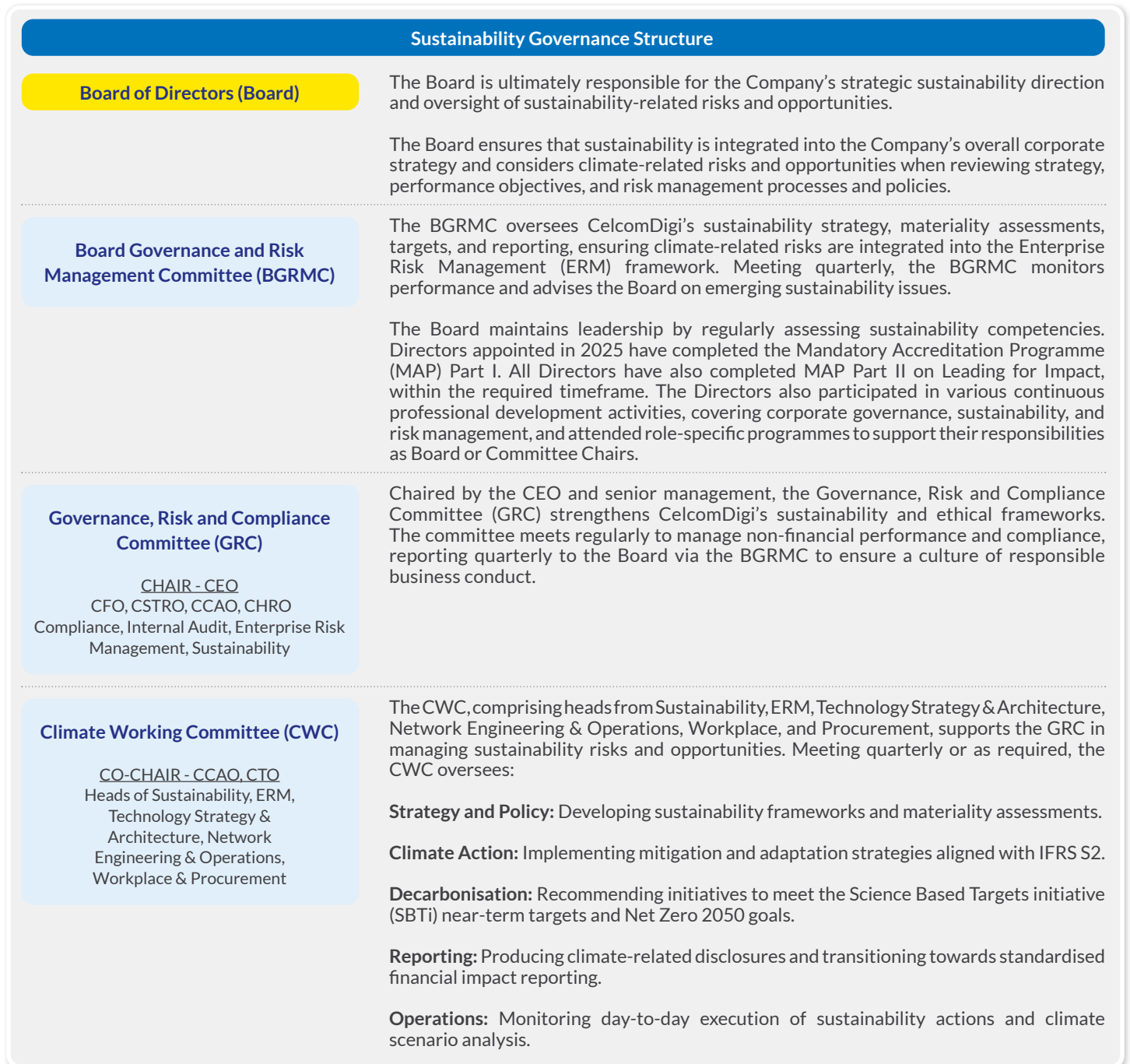


Material Matter	Status	Reason for Change
EC3 Digital Transformation and AI (EC3)	New addition	<ul style="list-style-type: none"> Strategic tech adoption Global AI competitiveness Future readiness and regulations
S6 Community Development	New addition	<ul style="list-style-type: none"> Digital inequality and AI divide Education and empowerment Market reach
S4 Digital Rights and Online Safety	Moved up in financial materiality	<ul style="list-style-type: none"> New regulatory laws Cyber threats Consumer trust
S7 Sustainable Supply Chain Management	Moved up in financial materiality	<ul style="list-style-type: none"> Global trade war and tariffs Global ESG trends Compliance risks Operational resilience

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SUSTAINABILITY GOVERNANCE

CelcomDigi's sustainability governance structure is integrated into our corporate governance framework. The Sustainability Department governs and coordinates the implementation of the Company's sustainability initiatives.



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CelcomDigi’s remuneration framework is overseen by the Board Nomination and Remuneration Committee (BNRC). At present, remuneration is not linked to climate-related KPIs. As the company further develops its climate strategy and KPI framework, the potential integration of climate-related metrics into future remuneration structures will be evaluated.

SUSTAINABILITY-RELATED RISKS AND OPPORTUNITIES

The processes and policies to identify and assess sustainability-related risks, including climate-related risks, are set out in the Materiality Assessment section of this statement (refer pages 60 to 63). The risk assessment process incorporates both qualitative and quantitative factors, and considers the nature, likelihood, and magnitude of potential risks.

Sustainability-related risks, alongside other risks for the Company, are identified through a materiality assessment. Once the sustainability-related risks and opportunities are identified, the Company implements a structured process to prioritise and monitor them. The GRC is responsible for identifying and managing company-wide risks. This process is integrated into the overall risk management framework of the BGRMC, which reports to the Board.

The GRC prioritises overall risks for the Company based on severity and likelihood, considering potential financial impacts, operational disruptions, and regulatory changes. These prioritised risks are considered and approved by the Board.

The Sustainability Department monitors sustainability-related risks and opportunities and tracks performance based on identified metrics and targets.

IFRS S2 CLIMATE-RELATED DISCLOSURES

Physical Risk

Extreme Weather Events Impacting Network Infrastructure

Overview

CelcomDigi faces physical climate risks from acute weather events (floods, storms) and long-term climate changes (rising temperatures). These threats can damage infrastructure, disrupt services, and inflate operational costs. Flooding in low-lying areas can damage network towers, while heatwaves strain data centre cooling, resulting in higher energy use and potential service outages.

Impact on Business Model and Value Chain

As physical climate risks increase in frequency, network reliability and customer experience are impacted. Adequate adaptation and scenario analysis are required to prevent risks such as financial loss, reputational damage, and regulatory penalties.

- Upstream: Emergency procurement of replacement parts and logistics disruptions during extreme weather events may increase costs and delay recovery.
- Core Operations: Network outages and equipment damage lead to revenue loss, higher repair costs, and penalties for service-level agreement breaches.
- Downstream: Service interruptions impact customer satisfaction and retention, especially for enterprise clients with critical connectivity needs.

Effects on Strategy and Decision Making

To address climate risks, CelcomDigi has implemented mitigation and adaptation measures aligned with its Sustainability strategy. These actions are organised into the following strategic pillars:

Strategic Pillars	Mitigation and Adaptation Actions
Network Resilience	<ul style="list-style-type: none"> • Conduct climate risk assessments for critical sites to identify flood-prone and high-risk areas • Physical elevation for vulnerable network sites or equipment • Implement flood-proofing measures at key facilities • Strengthen backup power systems and diversify energy sources to maintain service during outages
Emergency Response and Continuity	<ul style="list-style-type: none"> • Develop and conduct disaster recovery and business continuity simulations • Establish rapid response teams and stockpile critical spare parts for emergency repairs • Collaborate with local authorities for coordinated disaster response

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Transition Risk

Regulatory and Market Pressure to Decarbonise Operations

Overview

CelcomDigi monitors risks from shifting climate policies, compliance obligations, and rising stakeholder demands for decarbonisation. Insufficient adaptation measures may result in higher operational costs arising from regulatory carbon instruments (e.g., carbon taxes).

Impact on Business Model and Value Chain

- Upstream: Vendors and tower providers continue to explore pathways to decarbonise. The costs of these initiatives risk being passed on to CelcomDigi as vendors invest in green technologies.
- Core Operations: High energy use in networks and data centres are key contributors of Scope 2 emissions. Reducing these requires significant investment in renewable energy and energy efficiency equipment.
- Downstream: Enterprise clients and regulators are placing greater emphasis on transparent reporting. Falling short of these expectations could impact market presence.

Effects on Strategy and Decision Making

Strategic Pillars	Mitigation and Adaptation Actions
Energy Efficiency & Clean Energy Adoption	<ul style="list-style-type: none"> • Implement energy optimisation programmes across network sites and data centres • Increase use of clean energy through installation of on-site solar or hybrid solutions • Deploy high-efficiency equipment and AI solutions to reduce Scope 2 emissions
Carbon Reduction Roadmap	<ul style="list-style-type: none"> • Commit to science-based targets aligned with Malaysia's climate goals. Malaysia adopts an economy-wide absolute target covering all greenhouse gases and key sectors and aims to reduce 15-30 million tonnes of carbon emissions by 2035 from peak levels • Develop phased carbon reduction plans for Scope 1, 2, and relevant Scope 3 emissions • Monitor and report progress through transparent sustainability disclosures

Strategic Pillars	Mitigation and Adaptation Actions
Sustainable Procurement	<ul style="list-style-type: none"> • Embed environmental criteria into sourcing activities • Prioritise high-impact suppliers, collaborating for Scope 3 reduction, and setting clear supplier expectations

Financial Effects

Current financial effects

Physical Risk Extreme weather events

During FY2025, the Company made investments estimated at close to RM2 million arising from acute weather disruptions (floods, storms, heatwaves). These investments involve the following:

- Flood preparation and mitigation measures (e.g. additional generator sets rental)
- Elevation of tower plinths and structural reinforcements at flood-prone sites to mitigate future outage risk
- Emergency restoration of impacted tower sites
- Replacement and accelerated maintenance of weather-sensitive network equipment

Transition Risk Regulatory and market pressure to decarbonise

During the financial year under review, the Company also made an estimated RM48 million in decarbonisation-related investments, including:

- Cloud computing adoption and energy efficiency upgrades
- Clean energy adoption and leasing
- Internal capability building (e.g. deployment of smart energy meters and GHG management platform)

Anticipated financial effects

Over the planning horizon, the Company anticipates:

Physical Risk Extreme weather events

- Investments of approximately RM4-5 million per annum to harden infrastructure (e.g. tower elevations, flood-proofing) and repair infrastructure damage

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Transition Risk Regulatory and market pressure to decarbonise

- Investments of approximately RM50 million per annum for high-efficiency equipment, AI-solutions, cloud subscription, smart cooling, site modernisation, and on-site solar installations
- Compliance and assurance investments of approximately RM400k per annum for GHG management platform and assurance requirements
- Potential carbon tax exposure from 2027 onwards is anticipated to be within the range of RM8-15 million annually (assuming that both Scope 1 and Scope 2 emissions are subject to carbon tax) based on Malaysia's expected carbon tax and the Company's internal mitigation measures

Time horizons used

Short term » ≤ 12 months / FY2026 Medium term » 2-5 years / FY2027-FY2031 Long term » >5 years / FY2032 onward

The table below summarises the expected effects by financial position, financial performance, and cash flows, and indicates the financial statement line items to which amounts will be (or are) recognised. Ranges reflect scenario-based estimates and mitigation uptake assumptions.

In RM'000	Current financial effects	Short term financial effects (per annum)	Medium term financial effects (per annum)	Long term financial effects (per annum)
Financial position				
Property, plant and equipment	11,740	Between 15,000 to 20,000	Between 20,000 to 25,000	Note 1
Financial performance				
Operations and maintenance expenses	(38,210)	Between (35,000) to (40,000)	Between (35,000) to (40,000)	Note 1
Carbon tax			Between (8,000) to (15,000)	Note 1
Cash flows				
Cash used in operations	(38,210)	Between (35,000) to (40,000)	Between (43,000) to (55,000)	Note 1
Cash used in investing activities	(11,740)	Between (15,000) to (20,000)	Between (20,000) to (25,000)	Note 1

Note 1 – Due to inherent measurement uncertainty, CelcomDigi has omitted specific quantitative estimates. Future capital expenditure is expected to rise as the Company invests in network resilience and innovative solutions. While these investments will increase property, plant, and equipment (PPE) assets and cash outflows, it is also projected to enhance network reliability, service continuity, operational savings, and revenue growth. These long-term benefits will be partially offset by higher depreciation charges.

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Climate Resilience

CelcomDigi recognises the importance of our impact on the environment, evolving regulations, and weather-related challenges, and is committed to addressing these priorities responsibly. By upgrading our sites to withstand floods and heatwaves, and integrating smart solutions and clean energy, we have moved beyond historical vulnerabilities to ensure service reliability and increased operational efficiencies.

- **Resilient infrastructure:** Raising equipment off the ground at flood-prone sites and upgrading cooling systems for data centres to withstand heatwaves.
- **Smarter partnerships:** Working with partners to deploy energy-saving technology and hybrid solutions on-site.
- **Predictive maintenance:** Upgrades result in upfront costs, ensuring service reliability.
- **Clear goals:** CelcomDigi's sustainability strategy and decarbonisation roadmap guides emissions reduction and ongoing adaptation and mitigation initiatives.
- **Preparing for potential carbon taxes:** The impact from future implementation of carbon tax in Malaysia is expected to be partially mitigated through proactive energy efficiency programmes and cleaner energy adoption.

Climate-related scenario analysis

CelcomDigi conducts climate-related scenario analysis to assess the potential impact of both physical and transition risks on our operations. Drawing on data from authoritative international and regional sources, this analysis forms the basis of the Company's strategic planning across our operations. The Company reviews these scenarios annually to account for emerging uncertainties. While our current strategy effectively manages moderate climate risks, it is designed with the flexibility to scale adaptation efforts if more severe conditions materialise, ensuring long-term operational agility. Climate scenarios are categorised as either:

- High transition risk with low physical risk; or
- Low transition risk with high physical risk

CelcomDigi references the Intergovernmental Panel on Climate Change (IPCC) framework, which combines Shared Socio-economic Pathways (SSPs) and Representative Concentration Pathways (RCPs) – referred to as SSP-RCP scenarios – for climate modelling and projections. These scenarios represent differing future global conditions where mitigation and adaptation challenges vary from low to very high, and guide CelcomDigi's resilience planning and investment decisions.

To assess both extremes of climate-related risks, CelcomDigi performed scenario analysis using assumptions aligned with the IPCC SSP-RCP framework¹:

- SSP 5-8.5: Low transition risk, high physical risk
- SSP 2-4.5: Intermediate scenario (most probable baseline)
- SSP 1-1.9: High transition risk, low physical risk

These scenarios were integrated into CelcomDigi's strategic planning process to evaluate potential impacts on network infrastructure, energy costs, regulatory compliance, and customer expectations.

Scenario 1:

Low carbon regulations, high GHG emissions and temperatures

(SSP 5-8.5) – High Physical Risk

This scenario assumes delayed global and national climate action, resulting in significant global warming and severe physical climate impacts. For CelcomDigi, this means:

- Increased frequency and severity of floods and heatwaves, causing higher risks of network outages and equipment damage
- Substantial investment required for infrastructure resilience (e.g., tower elevation, improved cooling systems)
- Minimal transition risk due to low carbon regulations, however operational costs rise sharply from physical disruptions and insurance premiums

Sources:

¹ https://www.ipcc.ch/report/ar6/syr/downloads/report/IPCC_AR6_SYR_SPM.pdf

Sustainability Statement

Scenario 2:

Moderate carbon regulations, moderate GHG emissions and temperatures

(SSP 2-4.5) – Intermediate Risk

This scenario reflects moderate global and national climate action, with emissions reduction and adaptation progressing inconsistently. For CelcomDigi, this means:

- Physical risks remain manageable but require ongoing resilience measures
- Transition risks increase moderately, with compliance costs for carbon emissions disclosure and procurement of renewable energy
- Financial impacts include steady capital expenditure (CAPEX) for energy efficiency and resilience upgrades, balanced by gradual operational savings

Scenario 3:

High carbon regulations, lower GHG emissions and temperatures

(SSP 1-1.9) – High Transition Risk

This scenario assumes aggressive global and national climate policies aimed at achieving Net-Zero by 2050, limiting global warming to 1.5°C. For CelcomDigi, this means:

- Physical risks reduce significantly, but transition risks escalate due to rapid regulatory changes and carbon tax
- Higher upfront costs for renewable energy adoption, energy-efficient technologies, and supplier decarbonisation
- Potential competitive advantage if CelcomDigi meets sustainability targets early

The results are summarised below, together with the impact of each scenario on the Company’s strategy and business model:

Scenario	Short term (0-12 months)	Medium term (1-5 years)	Long term (beyond 5 years)
<p>Scenario 1: SSP 5-8.5 (High physical risk)</p> <p>High GHG emissions in the absence of Government policies to combat climate change; global warming between 3.2°C and 5.4°C is projected by 2100.</p>	<p>Physical risk exposure: Low to Medium</p> <p>Transition risk exposure: Low</p> <p>Minimal regulatory pressure, but increased variability in weather events may cause localised outages and higher maintenance costs.</p> <p>Estimated PBT impact: Decrease by approximately RM50-55 million per annum.</p>	<p>Physical risk exposure: Medium to High</p> <p>Transition risk exposure: Low</p> <p>Intensifying floods and heatwaves drive higher CAPEX for tower elevation and cooling upgrades.</p> <p>Estimated PBT impact: Decrease by approximately RM60-65 million per annum.</p>	<p>Physical risk exposure: High to Very High</p> <p>Transition risk exposure: Low to Medium</p> <p>Significant investment in resilience measures; operational costs rise due to frequent disruptions.</p> <p>Estimated PBT impact: Decrease by approximately RM90-95 million per annum.</p>
<p>Scenario 2: SSP 2-4.5 (Intermediate)</p> <p>The most probable baseline scenario where social, economic, and technological trends do not shift significantly from historical patterns; a global temperature rise between 1.7°C and 3.2°C by 2100.</p>	<p>Physical risk exposure: Low to Medium</p> <p>Transition risk exposure: Low to Medium</p> <p>Moderate compliance costs for sustainability reporting and energy efficiency programmes.</p> <p>Estimated PBT impact: Decrease by approximately RM55-60 million per annum.</p>	<p>Physical risk exposure: Medium</p> <p>Transition risk exposure: Medium</p> <p>Gradual increase in renewable energy adoption and supplier engagement costs.</p> <p>Estimated PBT impact: Decrease by approximately RM75-80 million per annum.</p>	<p>Physical risk exposure: Medium</p> <p>Transition risk exposure: Medium</p> <p>Balanced investment in resilience and decarbonisation; operational savings begin to offset costs.</p> <p>Estimated PBT impact: Decrease by approximately RM75-80 million per annum.</p>

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Scenario	Short term (0-12 months)	Medium term (1-5 years)	Long term (beyond 5 years)
Scenario 3: SSP 1-1.9 (High transition risk) A pathway that is contingent on global warming levels below 1.5°C, consistent with the goals established under the Paris Agreement; climate policies are introduced early and become gradually more stringent; shifts in customer behaviour are noted due to preference for sustainable products.	Physical risk exposure: Low Transition risk exposure: High Aggressive carbon regulations and early carbon tax increase compliance and procurement costs. Estimated PBT impact: Decrease by approximately RM60-65 million per annum.	Physical risk exposure: Low Transition risk exposure: High Significant CAPEX for renewable energy and energy-efficient technologies. Estimated PBT impact: Decrease by approximately RM85-90 million per annum.	Physical risk exposure: Low Transition risk exposure: Medium to High Operational savings from renewables and efficiency measures offset earlier investments; carbon tax exposure stabilises. Estimated PBT impact: Decrease by approximately RM75-80 million per annum.

Significant areas of uncertainty

There are several uncertainties and judgments involved in modelling climate-related scenarios and its potential impact on CelcomDigi's operations and financial performance. Key areas of uncertainty considered in the Company's assessment include:

- **Future Carbon Tax Levels and Timing of Implementation**
Carbon tax in Malaysia, when implemented, will target energy-intensive sectors under the National Energy Transition Roadmap (NETR). The exact timing, national scope, and rates remain uncertain. Potential variations include:
 - Jurisdictional differences in coverage (e.g., sector exemptions, thresholds)
 - Implementation lag and enforcement mechanisms
 - Significant variations in assumed price ranges (e.g., RM15/tCO₂e to RM150/tCO₂e up to 2030) could materially affect CelcomDigi's cost exposure for Scope 1 and Scope 2 emissions. This assumption is critical for guiding estimations of future compliance costs and internal carbon tax strategy
- **Technological Viability and Cost of Low-Carbon Solutions**
The feasibility and affordability of low-carbon technologies and renewable energy solutions remain uncertain. Factors include:
 - Speed of commercialisation as well as scalability of advanced network equipment and energy-efficient cooling systems
 - The speed at which a company can switch to low-carbon solutions often depends on local grid readiness and the ability to integrate energy storage

- Local supply constraints for renewable energy and low-carbon materials could lead to prolonged cost premiums
- Under high-transition risk scenarios, rapid adoption may strain supply chains, increasing CAPEX requirements and delivery timelines

Capacity to adjust or adapt strategy and business model

CelcomDigi's strategy and business model, including its mitigation plans and actions, are designed to remain flexible and responsive to evolving climate-related risks. These plans are based on the most probable baseline scenario (Scenario 2 – moderate risk) and take into account future developments. The Company's capacity to adjust is supported by the following:

- **Financial Resources and Flexibility**
Over the next five years, CelcomDigi has earmarked approximately RM50-60 million annually for climate-related mitigation and adaptation initiatives, including cloud computing and clean energy adoption, energy efficiency programmes, and network resilience upgrades.
 - In the current fiscal year, approximately RM49 million has been utilised for cloud computing adoption, tower elevation, cooling system upgrades, and solar installations
 - These budgets are reviewed regularly, enabling reallocation as needed
- **Redeploying, Repurposing, and Upgrading Assets**
CelcomDigi does not anticipate large-scale asset redeployment in the short term, as resilient measures are integrated into ongoing network modernisation programmes.

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- Conventional upgrades (e.g., tower reinforcement, elevated plinths) will be delivered concurrently with scheduled maintenance cycles
- In the medium to long term, the Company will evaluate and decommission legacy system assets where necessary, ensuring adoption of new technologies and alignment with climate resilience and energy efficiency standards

• **Advancing Environmental action through targeted investments**

CelcomDigi continues to invest in initiatives to enhance resilience, adaption, and mitigation for improving operational preparedness.

- Deployment of cleaner energy and AI for weather pattern prediction at sites and data centres
- Expansion of Electric Vehicle (EV) charging stations
- Adoption of energy-efficient technologies and smart cooling systems to reduce operational emissions
- Supplier engagement programmes to integrate low-carbon criteria into procurement processes

Processes, controls and policies to manage climate-related risks and opportunities

CelcomDigi embeds the identification, assessment, prioritisation, and monitoring of climate-related risks within its Enterprise Risk Management (ERM) framework, ensuring alignment with the Company’s overall governance structure. This process covers both physical risks and transition risks, and is integrated into strategic planning and operational decision-making.

Key elements of the process include:

• **Structured Risk Assessment:**

CelcomDigi applies a systematic approach to evaluate climate-related risks across its network and operations. This includes historical climate data analysis, vulnerability assessments of critical sites, and predictive modelling of potential impacts under different climate scenarios. Scenario analysis is a core tool, helping management understand implications of regulatory and market pathways towards decarbonisation.

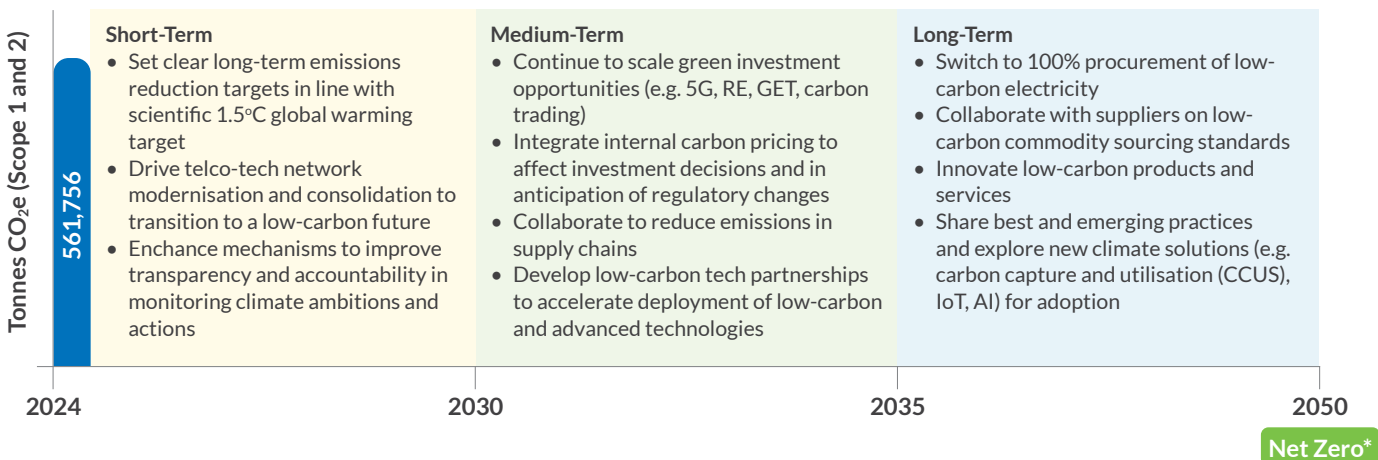
• **Opportunity Identification:**

In parallel with risk management, CelcomDigi actively identifies opportunities to strengthen its competitive position through sustainability initiatives. These include:

- Expanding renewable energy adoption and energy-efficient technologies across network sites and data centres
- Engaging suppliers to meet low-carbon procurement criteria and improve transparency in carbon emissions reporting
- Leveraging digital tools for carbon emissions tracking and optimisation to enhance operational efficiency and reduce exposure to future carbon tax

By embedding these processes into its strategic planning, CelcomDigi ensures that sustainability is a core driver of long-term value creation, enabling us to meet evolving regulatory requirements, customer expectations, and market trends.

Overall decarbonisation targets and CelcomDigi’s Net Zero Roadmap



* The emissions reduction targets and related climate commitments disclosed in this report have been submitted to the Science Based Targets initiative (SBTi) and are currently pending formal validation. All stated forward-looking metrics, pathways and timelines may be subject to refinement following the completion of the SBTi review process.

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Internal Carbon Tax

CelcomDigi is considering the implementation of internal carbon pricing as part of its climate risk management strategy. The Company recognises the importance of internal carbon tax as a mechanism to guide long-term investment decisions, support decarbonisation efforts, and anticipate future regulatory and market developments.

In line with Malaysia's recent announcement on carbon tax under the National Energy Transition Roadmap (NETR) and anticipated policy instruments, CelcomDigi plans to introduce an internal carbon tax mechanism in the near term. This approach will be embedded into our scenario analysis, capital budgeting, and procurement evaluations to reflect the anticipated cost of carbon abatement across the Company's operations and supply chain.

The internal carbon price will be benchmarked against prevailing and projected carbon tax rates in Malaysia and ASEAN markets, ensuring alignment with national climate targets and global low-carbon transition trajectories. The Company will review this approach progressively to incorporate regulatory changes, voluntary carbon market signals, and stakeholder expectations.

Metrics and targets (non-GHG emissions)

CelcomDigi has established short-, medium-, and long-term targets to address climate-related risks across our operations, with a focus on reducing operational emissions (Scopes 1 and 2), enhancing network energy efficiency, and strengthening physical resilience of critical infrastructure. These targets are set internally by the Company and aligned with national climate policies under the National Energy Transition Roadmap (NETR) and CelcomDigi's long-term Sustainability roadmap.

The emissions reduction targets and related climate commitments have been submitted to the Science Based Targets initiative (SBTi) and are currently pending formal validation.

Climate-related risks and opportunities	Description of metric	Methodology to calculate metric	Measuring unit	Actual metric			Targets
				2023	2024	2025	
Metrics from IFRS S2 Industry-based guidance (Telecommunication Services)							
Environmental Footprint of Operations (TC-TL-130a.1)	Total energy consumed*	Quantitative	Gigajoules (GJ)	3,288,564	3,227,688	3,319,042	The Company does not have any targets for these metrics.
	Percentage grid electricity	Quantitative	Percentage (%)	N/A	N/A	99	
	Percentage renewable	Quantitative	Percentage (%)	N/A	N/A	1	

* The total energy consumed includes renewable energy of 15,262 GJ. The total energy consumed, excluding renewable energy of 3,303,780 GJ, has been subjected to limited assurance by PricewaterhouseCoopers PLT. Refer to the independent practitioner's limited assurance report included on pages 246 to 249.

Total energy consumption is measured using primary energy, expressed in gigajoules (GJ), to provide a consistent and comparable view of CelcomDigi's overall energy demand. Our energy use comprises purchased electricity, renewable energy, and other fuel-based energy carriers that support network operations and facilities. To ensure accuracy and comparability across all sources, consumption data is converted into GJ using standardised conversion factors.

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GHG EMISSIONS

Summary of gross GHG emissions

The table below summarises the Company’s total GHG emissions for the year. There are no GHG emissions attributable to investees outside the Company’s consolidated accounting group:

Absolute gross GHG emissions for the year

Metric tonnes of CO ₂ equivalent (tCO ₂ e)	2023	2024	2025
Scope 1 GHG emissions	53,670	43,810	A 51,043
Scope 2 GHG emissions	483,946	517,946	A 488,555
Scope 3 GHG emissions*	282	4,350	6,912
Category 6 – Business travel	282	1,249	1,704
Category 7 – Employee commuting	N/A	3,101	5,208
Total Scope 1, Scope 2, and Scope 3 GHG emissions	537,898	566,106	546,510

A These metrics have been subjected to limited assurance by PricewaterhouseCoopers PLT. Refer to the independent practitioner’s limited assurance report included on pages 246 to 249.

*CelcomDigi has applied the IFRS S2 transition relief for Scope 3 GHG emissions and is therefore not required to disclose them in the current reporting period. Nevertheless, the Company continues to disclose Category 6 (Business travel) and Category 7 (Employee commuting) on a voluntary basis as these categories were disclosed in the prior reporting period.

Our total Scope 1 and 2 GHG emissions declined by 4% year-on-year, driven by the ongoing network integration and modernisation activities. The consolidation of network infrastructure, decommissioning of legacy equipment, and deployment of AI-driven energy optimisation tools have enabled the network to deliver greater capacity while using less energy per unit of data traffic.

Activity data

For the measurement of emissions, the Company uses the following activity data:

- Scope 1² GHG emissions: Comprises mainly fuel consumption from leased and owned generator sets used for network sites. The quantity of fuel consumption from the leased generator sets were determined based on estimated fuel requirement of the generator set capacity; whereas quantity of fuel consumption from owned generator sets is based on actual utilisation of fuel from meter reading.
- Scope 2 GHG emissions: quantities of purchased electricity consumed based on invoices received from the Company’s utility providers, where available, or converted from electricity expenses incurred during the year using the average tariff rate which is calculated based on estimated timing and region of consumption in the regions where the Company operates in.
- Scope 3 GHG emissions: the Company prioritises the use of supplier-specific data where available with sufficient quality.

For activity data that is not available on a timely basis, the Company uses estimates based on historical data. For activity data that are missing, the Company uses proxy data or the most recent industry-average data.

² Includes:

- Stationary combustion: Fuel consumption from generator sets under CelcomDigi’s operational control and Liquefied Petroleum Gas (LPG)
- Mobile combustion: Fuel use from CelcomDigi-owned or controlled vehicles operated by employees
- Fugitive emissions: Refrigerant gases from HVAC (Heating, Ventilation, and Air Conditioning) equipment

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Scope 1, 2, and 3 Calculation Approaches

The Company calculates its Scope 1, Scope 2 and Scope 3 GHG emissions using the indirect measurement method as direct measurement is not available.

The Company calculates its Scope 2 GHG emissions under location-based methods. A location-based method reflects the average emissions intensity of grids on which energy consumption occurs (commonly using grid-average emission factor data). Reporting of both market-based and location-based emissions for CelcomDigi are the same, as no renewable energy certificate are currently being purchased.

Scope 1 – Fuel Combustion

Data inputs

- Fuel consumption at an equipment/fleet level
- Records of gasoline and LPG consumed
 - i. Where actual fuel litres consumption is not available, estimation is calculated based on technology baseline from equipment manufacturer (e.g. generator set capacity)

Methodology

The first calculation is conversion of different fuel types to energy units. The higher heating value of a fuel is used to convert from physical units of the fuel into energy units in gigajoules (GJ). Emissions factors used are those from the UK Department for Environment, Food & Rural Affairs (DEFRA 2025) which provides a resulting emissions calculation, presented in tonnes of CO₂ equivalent.

Scope 1 – Refrigerants

Data inputs

- Records of refrigerant top-ups - consisted of the type of refrigerant used (e.g., R-22, R-410A), the amount recharged per facility (kg), and the reporting period (calendar year)

Methodology

Refrigerant emissions were calculated for facilities where CelcomDigi has operational control over HVAC systems. CelcomDigi tracks annual refrigerant recharge data at the facility level, including reporting dates, HVAC application and equipment types, and, where available, the specific refrigerant used. In cases where the refrigerant type is not available, a default type was assigned based on the HVAC application, with R-410A applied in most cases. The amount of refrigerant recharged during the reporting period is assumed to be equivalent to the amount leaked. This approach,

noted as 'leakage calculation method = recharged amount', forms the basis of the emission estimate. Emissions are calculated by multiplying the recharge quantity (in kg) with DEFRA 2025 emission factors, resulting in tonnes of CO₂ equivalent.

Scope 2 – Purchased Electricity

Data inputs

- Combination of activity data and spend-based estimates
- Where actual kWh value is not available, the estimation is calculated through the following:
 - i. Cost of Electricity from System Applications and Products (SAP)
 - ii. Fixed Electricity Tariff (from RM value)
 - iii. Electricity passthrough
 - iv. Technology Baseline from equipment manufacturer (e.g. AC load, 2G/3G/4G)

Methodology

Reporting of both market-based and location-based emissions for CelcomDigi are the same, as no renewable energy certificates are currently being purchased. For non-network sites such as offices, retail stores, and other facilities where actual consumption data is available, electricity usage is recorded in kilowatt-hours (kWh) and used directly in the emissions calculation. For network-related sites and other facilities where direct activity data is not available, electricity consumption is estimated by back-calculating from spend amounts using the applicable tariff rates for each regional electricity grid. The resulting consumption data is mapped to each business facility and used as the basis for calculating Scope 2 emissions. Regional grid emission factors are applied based on facility location, following national reporting guidelines and published emissions intensities. These rates were based on the electricity suppliers TNB, SESB, and SESCO. Final emissions were calculated by multiplying the total grid electricity consumed by the applicable emission factor, referencing the Malaysian Grid Emission Factor 2022.

Scope 3 – Category 6 and 7

The Company calculates its Scope 3 GHG emissions using a combination of different calculation methods (see table below for details). Where allocations are necessary, value chain emissions are allocated using the physical allocation method except for specific categories where the economic allocation method is used. The physical allocation method allocates the emissions of an activity based on an underlying physical relationship between the multiple inputs/outputs and the quantity of emissions generated. The economic allocation method allocates the emissions of an activity based on the market value of each output/product. The economic

Sustainability Statement

allocation method is used when physical data is not available or does not reflect the causal relationship between the activity measured and the resulting emissions. For the Scope 3 categories presented in this report, no such allocation between multiple outputs is required.

Emission factors

For the measurement of Scope 1 and Scope 2 (location-based) GHG emissions, the Company applies the most recent emission factors, using:

- Scope 1 emissions are calculated using emission factors published by the UK Department for Environment, Food & Rural Affairs (DEFRA)
- Scope 2 emissions are calculated using the Malaysia Energy Commission's 2022 Grid Emission Factor, representing the latest available national factor for purchased electricity across each region (Peninsular Malaysia, Sabah, and Sarawak)

These emission factors best represent the Company's activities. The methodologies, inputs, and assumptions used in measuring the Company's Scope 3 categories are as summarised below:

Emission sources	Method	Activity Data	Emissions Factors
Category 6 – Business travel	Distance-based and spend-based method	Air travel: passenger travel distance data BEIS flight EF were applied Land travel: mix of distance travelled and spend based data <i>Where distance data is not available on a reasonable basis, a spend-based method is used based on travel expenditure by mode.</i>	BEIS distance EF and US EPA spend based EF applied on distance data and spend data respectively
Category 7 – Employee commuting	Distance based method	Total number of employees was used to estimate the total employee commute distance <i>% split of FTEs per transport mode for the country is based on research by Malaysia's Center for Transportation Research at the University of Malaya. Generic datasets (research studies and Numbeo) are used as proxies where company-specific commuting surveys are not available; as a result, the estimates are subject to uncertainty and may not fully reflect individual employee commuting patterns.</i>	BEIS distance EFs

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Metrics and targets

As part of CelcomDigi's commitment to contribute to Malaysia's transition towards a low-carbon and net-zero economy, the Company has formulated GHG emissions reduction targets aimed at achieving alignment with globally established pathways (subject to SBTi review and validation). These targets outline a clear and measurable decarbonisation pathway across our operations and value chain, covering all material emissions sources within Scope 1, Scope 2, and Scope 3.

CelcomDigi's submitted targets are set to reflect the latest climate science, applying comprehensively across the Company's key emission activities. Our emissions reduction targets were set using a combination of:

- Cross-sector absolute reduction methodology; and
- Market-based accounting approaches

Under this approach:

- Gross GHG emissions across Scope 1, Scope 2, and Scope 3 are intended to reduce in line with science-based pathway.
- Scope 1 and 2 reductions are intended to follow an absolute contraction trajectory.
- Scope 2 market-based emissions reductions are driven primarily by increased procurement of renewable electricity, including market-based mechanisms such as RECs and long-term renewable power purchase agreements.

CelcomDigi plans to review its emissions-reduction targets after five years to ensure they remain aligned with the latest climate science and guidance from independent experts. Targets may also be updated earlier if there are significant changes to our organisational boundaries, data quality, and methodologies, or if baseline emissions for Scope 1, Scope 2, or Scope 3 change by more than $\pm 5\%$.

As part of CelcomDigi's long-term net-zero emissions goal, we aim to neutralise residual emissions that cannot be reduced through operational improvements or value-chain decarbonisation. These residual emissions may be addressed through the use of high-quality carbon removals, or future solutions in line with the SBTi Corporate Net-Zero Standard³.

Source:

³ <https://files.sciencebasedtargets.org/production/files/Net-Zero-Standard.pdf>

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Statement of Assurance

Assurance Undertaken

In strengthening the credibility of our reporting, selected parts of this Sustainability Statement have been subjected to the following:

- a) an internal review by CelcomDigi's internal auditors; and
- b) independent assurance for selected indicators in accordance with recognised assurance standards

The scope, subject matter(s) covered, and relevant conclusion(s) (where applicable) are provided below:

Type of Assurance	Subject Matter	Scope	Conclusion
Independent assurance	<p>4 Selected Sustainability Information:</p> <p>Climate</p> <ul style="list-style-type: none"> • Scope 1 emissions • Scope 2 emissions • Total energy consumption (excluding renewable energy) <p>Non-climate</p> <ul style="list-style-type: none"> • Lost Time Injury Frequency ("LTIF") Rate 	<p>Climate:</p> <p>Independent limited assurance in accordance with the IFRS Sustainability Disclosure Standards relevant to the preparation of the Selected Sustainability Information.</p> <p>Non-climate:</p> <p>Independent limited assurance in accordance with the applicable criteria set out in Note (b) in the "ESG Performance Data Table" on pages 82 to 87.</p>	The independent limited assurance report by PricewaterhouseCoopers PLT can be found on pages 246 to 249
Internal review	<p>4 Sustainability Indicators:</p> <ul style="list-style-type: none"> • Customer Satisfaction Scores (CSAT) (%) • Number of new suppliers signing CelcomDigi's Agreement of Responsible Business Conduct (ABC) • Employees receiving anti-corruption training (%) • Number of enrolments in Future Skills for All (FS4A) programme (31 Dec 2025) 	The review assessed the accuracy and completeness of the selected Sustainability Indicators against the source data and to the applicable criteria set out.	Not applicable

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Date & Time: 2026-04-01_16:21:00
FYE 31/12/2025

CelcomDigi Berhad
IFRS S2

Sustainability Matter	Metric	Measurement Unit	2025	Target	Assurance
GHG emissions	Scope 1	Metric tonnes of carbon dioxide equivalents (tCO2e)	51043	—	External (Limited)
GHG emissions	Scope 2 Location-based	Metric tonnes of carbon dioxide equivalents (tCO2e)	488555	—	External (Limited)
GHG emissions	Scope 3 Cat.6: Business travel	Metric tonnes of carbon dioxide equivalents (tCO2e)	1704	—	No assurance
GHG emissions	Scope 3 Cat.7: Employee commuting	Metric tonnes of carbon dioxide equivalents (tCO2e)	5208	—	No assurance
Climate	Total energy consumed (TC-TL-130a.1)	GJ	3319042	—	No assurance
Climate	Percentage grid electricity (TC-TL-130a.1)	%	99	—	No assurance
Climate	Percentage renewable (TC-TL-130a.1)	%	1	—	No assurance

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B. OTHER SUSTAINABILITY-RELATED FINANCIAL INFORMATION

As the Company continues to enhance its sustainability reporting processes, data systems, and governance, we are progressing towards achieving full compliance with IFRS S1 by FY2027.

NETWORK QUALITY, RELIABILITY, AND CONTINUITY

CelcomDigi ensures reliable digital infrastructure and service delivery through proactive risk management and disaster recovery planning. Our approach integrates network consolidation, resilient architecture design, AI-enabled predictive maintenance, stringent cybersecurity governance, and disciplined operational processes, all of which collectively ensure service continuity and delivers on national digital connectivity expectations.

Strategy

CelcomDigi has strengthened network resilience through strategic modernisation and efficiency initiatives. Key highlights include consolidating 90% of the Radio Access Network (RAN) across more than 14,500 sites which boosted 4G speeds by 20% nationwide, enhancing connectivity and service quality for customers nationwide. AI-enabled optimisations, including battery prediction, congestion balancing, and predictive assurance, have strengthened network stability while improving energy efficiency.

Potential financial impacts include revenue loss during service outages (estimated at RM35k per site for major disruptions) and potential penalties arising from non-compliance with Mandatory Standards on Quality of Service (MSQoS), which could reach up to RM1 million per site per incident. During the year, actual financial investments amounting to RM864 million were directed towards strengthening network resilience, advancing 5G service innovation and readiness, and scaling AI- and automation-driven capabilities. These initiatives helped mitigate operational risks, reduce long-term maintenance costs, and enhance service quality to protect customer experience and future revenue stability.

Risk Management

We mitigated integration and operational risks by implementing network upgrades in stages, with thorough checks conducted before each rollout. Regulatory risks, particularly compliance with Malaysian Communications and Multimedia Commission's (MCMC) minimum speed requirements, are proactively managed through

timely corrective actions. Cybersecurity risks are minimised through a Zero Trust framework, regular vulnerability testing, annual cyber-attack simulations, and clear processes that guide us from containment to full recovery.

Metrics and Targets

Indicator	Measuring unit	2025	Target
Network availability	%	>99%	N/A
Customer Network Experience Score (CNES)	%	>75%	>75%
RAN Sites consolidation	%	90%	N/A
4G Speed uplift	%	20%	N/A

DATA PROTECTION AND CYBERSECURITY

CelcomDigi is committed to protecting personal and sensitive information, enhancing cybersecurity readiness, and maintaining stakeholder trust through robust controls, clear governance, and proactive risk management.

Strategy

Key risks include data breaches, emerging cyber threats, and potential regulatory penalties, while opportunities arise from strengthening our privacy and cybersecurity posture to gain competitive advantage. These considerations guide strategy in:

- Privacy-enhancing tools, privacy-by-design, and trust-building programmes
- Multi-layered cybersecurity strategy featuring Endpoint Detection and Response (EDR), next-gen firewalls, Domain Name System (DNS) filtering, and encryption
- Enhanced incident-handling SOPs for ransomware, phishing, and business email compromise (BEC) with Security Orchestration, Automation, and Response (SOAR) integration for accelerated containment

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Strategic initiatives include:

- Monitoring effectiveness of privacy controls annually, such as business partner and data lifecycle management
- Achieving a maturity rating of 2.0 and 3.05 for privacy and cybersecurity respectively
- Refreshing e-Learning materials for employees
- Conducting a National Privacy Awareness Survey
- Hosting a Trust Circle for over 100 industry professionals

In FY2025, CelcomDigi spent more than RM700,000 on internal and external data protection initiatives, with total investment expected to reach RM2 million over the next three years. Potential financial implications from non-compliance with the Personal Data Protection Act 2010 (PDPA) may include fines of up to RM1 million. In addition, more than RM80 million was spent on maintaining existing AI tools for network protection and endpoint protection, security monitoring and scanning tools, and cloud-based AI scanning tools. In 2026, the Company plans to invest up to RM20 million in advanced security initiatives, including AI-enabled security tools, Human Risk Security management, and next-generation threat vigilance capabilities.

Risk Management

Risks are identified through annual privacy and security risk assessments, Security Operations Centre (SOC) monitoring, vulnerability scanning, penetration testing, and incident escalations. High-impact risks, including misuse of AI systems and solutions, service inconsistency, and data breaches are prioritised through enterprise risk ratings and reported on a quarterly basis to the Board.

Cybersecurity risk controls include:

- Reviewing user access management and, on a quarterly basis, Identity Access Management (IAM)
- Aligning cryptographic controls with regulatory key-strength requirements
- Monitoring security events, SOAR-orchestrated response
- Ensuring data processor due diligence, three-year vendor refresh cycles, and audit rights

Employee-related cyber risks are controlled through:

- Annual mandatory cybersecurity training, quarterly microlearning, and role-based access training
- Monthly phishing simulations with tracked KPIs: click rate, credential-submission rate, report rate, Time to Remediate (TTR), and repeat-offender reduction
- Multiple reporting channels including 'Report Phish', SOC hotline, service-desk category, and whistleblowing

Incident response is conducted in accordance with the Personal Data Breach and Cybersecurity Threat and Incident Management SOP, as well as ISO 22301-aligned Crisis Response procedures. Key procedures include containment, forensic investigation, escalation, and prompt notification to regulators or affected individuals to minimise impact.

Metrics and Targets

Indicator	Measuring unit	2025	Target
Substantiated customer-privacy complaints	Number	0	0
Data breaches per million subscribers	Number	0	0
Customers affected by data breaches	Number	0	0
Regulatory actions	Number	0	0
Completion rates of mandatory employee e-learning for Cybersecurity	%	100%	100%

CUSTOMER EXPERIENCE AND SATISFACTION

CelcomDigi is committed to delivering consistent, high-quality customer experiences across all touchpoints by strengthening service excellence, digital support channels, and operational responsiveness. Our approach emphasises a customer-first culture, enhancing digital care capabilities, and the use of data-driven insights to continuously improve satisfaction, and build trust and loyalty.

Governance

The CEO and Chief Customer Experience Officer (CCXO) provide oversight for the customer experience transformation via the Customer Experience Forum. Governance is reinforced through monthly and quarterly customer excellence (CX) performance reviews, assessing Customer Satisfaction Score (CSAT), Customer Dissatisfaction Score (DSAT), and monitoring service-level progress through CX dashboards and performance reports.

Strategy

CelcomDigi's customer experience strategy is guided by the key risks and opportunities identified in the CX transformation agenda. The

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Company recognises that increasing automation and AI adoption may lead to reduced empathy, inconsistent service experiences, and heightened data privacy and security exposure. To address these risks, CelcomDigi applies a digital strategy that aligns automation with human needs, including hybrid service models and empathy-focused training. Opportunities such as AI-driven personalisation, data-based recommendations, and tailored customer support help deepen customer relationships and guide our customer-led growth strategy, which connects satisfaction, retention, and monetisation. These opportunities also shape our investment priorities, directing resources towards AI enablement, advanced analytics, and secure data platforms that enhance service excellence.

Financial considerations include ongoing OPEX for staff reskilling and system integration. The Company is planning to allocate RM1.3 million in short-term CAPEX for AI infrastructure and customer data platforms, and an additional allocation of RM5.5 million as a medium- to long-term investment pipeline. Automation benefits are expected to deliver a 60% reduction in cost-to-serve and long-term improvements in Average Ratings Per User (ARPU), retention, and brand trust.

Risk Management

To ensure a consistent and high-quality customer experience, CelcomDigi actively monitors and manages potential risks through CX reviews, Voice of Customer analytics, CSAT and DSAT tracking, and service incident escalations. Risks are assessed and prioritised by impact and likelihood, with high-impact risks (e.g., AI misuse, service inconsistency, data breaches) escalated to Compliance. Opportunities to enhance customer experience, business value, and employee experience are evaluated through journey analytics and the CX Filter, with oversight from CX Forums and approval by the CEO or CCXO.

CX risks are integrated into the Enterprise Risk Management (ERM) framework supported by controls such as audits and service recovery playbooks.

Metrics and Targets

Indicator	Measuring unit	2025	Target
CSAT	%	>80%	>70%
Service Level MSQoS	%	>90%	85%/30secs

Sustainability Statement

C. ESG PERFORMANCE DATA TABLE

Indicator	Sub Category	Unit/Type	2023	2024	2025
Governance					
Regulatory Compliance and Business Ethics					
Board Balance and Composition	Independent Non-Executive Directors	count	4	4	4
	Non-Independent Non-Executive Directors	count	6	6	6
Gender	Male	%	70	70	70
	Female	%	30	30	30
Age	<55	count	4	4	2
	55 to 60	count	3	3	4
	61 to 65	count	1	1	2
	66 to 69	count	2	1	0
	70 to 75	count	0	1	2
Anti-Corruption	Percentage of operations assessed for corruption-related risks	%	100	100	100
	Confirmed incidents of corruption and action taken	Number	0	0	0
	Material Cases of Corruption	count	0	0	0
	Number of staff disciplined or dismissed due to non-compliance with anti-corruption policy/policies	count	N/A	N/A	0
	Cost of fines, penalties or settlements in relation to corruption	RM	N/A	N/A	0
	Percentage of employees who have received training on anti-corruption by employee category	CDM & CDL	%	2	3
Executive		%	95	92	94
Non-executive		%	3	5	2
Total amount of political contributions made		RM	N/A	N/A	0

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Indicator	Sub Category	Unit/Type	2023	2024	2025
Data Protection and Cybersecurity					
Substantiated complaints concerning breaches of customer privacy and losses of customer data		count	0	1	0
Number of customers whose information is used for secondary purposes		count	N/A	N/A	0
Data security	Number of data breaches	count	N/A	N/A	0
	Percentage that are personal data breaches	%	N/A	N/A	0
	Number of customers affected	count	N/A	N/A	0
	Regulatory actions	count	N/A	N/A	0
Completion rates of mandatory employee e-learning for Cybersecurity		%	N/A	N/A	100
Economic					
Network Quality, Reliability, and Continuity					
Population Coverage	4G LTE	%	97	98	98
	4G LTE-A	%	91	94	96
Network Availability		%	>99	>99	>99
Customer Network Experience Score (CNES)		%	N/A	N/A	>75
RAN Sites consolidation		%	N/A	N/A	90
4G Speed uplift		%	N/A	N/A	20
Systemic Risks from Technology Disruptions	System average interruption duration	minutes	N/A	N/A	0.14
	System average interruption frequency	number/day	N/A	N/A	16
Average actual sustained download speed		mbps	N/A	N/A	78
Number of employees who attended crisis training		count	32	45	64

Sustainability Statement

Indicator	Sub Category	Unit/Type	2023	2024	2025
Sustainable Business Growth					
Subscribers ('000)	Total	count	20,552	20,395	20,590
	Postpaid	count	6,938	7,324	7,993
	Prepaid	count	13,483	12,862	12,281
	Home & Fibre	count	131	209	316
Capital Intensity		%	13.8	18.7	12.1
Digital Transformation and AI					
Pilot use case	Solution adoption	count	N/A	13	28
Environment					
Climate Change Adaptation and Mitigation					
Total Scope 1 & 2 emissions		tonnes CO ₂ e	537,616	561,756	539,598
Total Scope 1 emissions	Total	tonnes CO ₂ e	53,670	43,810	51,043
	Network	tonnes CO ₂ e	53,499	43,712	50,957
	Fleet	tonnes CO ₂ e	161	88	76
	Buildings	tonnes CO ₂ e	10	10	10
Total Scope 2 emissions	Total	tonnes CO ₂ e	483,946	517,946	488,555
	Network	tonnes CO ₂ e	476,714	511,222	482,912
	Buildings	tonnes CO ₂ e	7,232	6,724	5,643
Total Scope 3 emissions	Total	tonnes CO ₂ e	282	4,350	6,912
	Category 6 - Business Travel (Air)	tonnes CO ₂ e	N/A	299	756
	Category 6 - Business Travel (Land)	tonnes CO ₂ e	282	950	948
	Category 7 - Employee Commuting	tonnes CO ₂ e	N/A	3,101	5,208
Carbon intensity per customer		tonnes CO ₂ e/customer	0.026	0.028	0.028
Carbon intensity per data usage		tonnes CO ₂ e/terabyte	0.10	0.09	0.07
Total energy consumption		GJ	3,288,564	3,227,688	3,319,042
Direct energy consumption from fuel	Total	GJ	720,612	588,852	735,328
	Network	GJ	718,272	587,448	733,982
	Fleet	GJ	2,196	1,224	1,176
	Buildings	GJ	144	180	170
Indirect energy consumption from grid	Total	GJ	2,555,640	2,622,924	2,568,452
	Network	GJ	2,519,964	2,590,704	2,540,866
	Buildings	GJ	35,676	32,220	27,586
Solar power generated (Network)		GJ	12,312	15,912	15,262
Energy Consumption Mix	Grid electricity	%	N/A	N/A	99
	Renewable	%	N/A	N/A	1

Sustainability Statement

Indicator	Sub Category	Unit/Type	2023	2024	2025
Energy use per customer		MJ/customer	160	158	170
Energy use per Data Usage		MJ/terabyte	595	493	425
Total water consumption		m ³	151,284	65,485	71,948
General Waste	Collected	tonnes	664	290	1,301
	Recycled	tonnes	22	2	0
E-Waste	Collected	tonnes	238	387	699
	Recycled	tonnes	48	39	0
Social					
Customer Experience and Satisfaction					
CSAT Score	Contact Centre	%	>60	>50	>75
	Retail Stores	%	>90	>90	>90
Service Level MSQOS		%/30sec	N/A	N/A	>90
Talent and Culture					
Total employees		count	3,655	3,079	2,880
Permanent & FTE (those directly under CD's payroll)					
Employees Type	Permanent	count	3,527	2,903	2,703
	Contract	count	128	176	177
Gender	Male	count	1,900	1,600	1,444
	Female	count	1,755	1,479	1,436
Ethnicity	Malay	count	2,264	1,840	1,672
	Chinese	count	924	842	823
	Indian	count	281	245	232
	Others	count	186	152	153
Age Group	<30	count	193	189	183
	30 to 50	count	2,687	2,266	2,053
	>50	count	775	624	644
Category	CDM	count	12	13	10
	CDL	count	101	92	89
	CelcomDigi Employees (Executive & Non-Executive)	count	3,542	2,974	2,781
New Hires	Male	count	40	132	110
	Female	count	33	121	91
Employee Turnover		Rate	5	6	7
Employee Turnover by gender	Male	%	8	4	3
	Female	%	7	4	5
Employee Turnover by category	CDM & CDL	count	13	17	12
	Executive & Non-executive	count	256	830	385

Sustainability Statement

Indicator	Sub Category	Unit/Type	2023	2024	2025
Employee Learning	Total learning hours	hours	65,404	55,143	102,866
	Average hours per employee	hours	14	14	27
	Average days per employee	days	N/A	N/A	4
	Average for male employee	hours	16	15	27
	Average for female employee	hours	12	13	28
	Average for management	hours	13	16	63
	Average for non-management	hours	14	14	24
Parental Leave	Paternity	headcount	177	60	42
	Maternity	headcount	62	88	23
Women in Leadership	CDM + CDL	%	41	37	38
Percentage of employees that are contractors or temporary staff		%	0.36	0.33	0.52
Percentage of employees under bargaining agreements		%	2	<1	<1
Health, Safety and Wellbeing					
Work-related fatalities		count	0	0	0
Lost time injury frequency (LTIF) rate		count/million hours	0.14	0.44	0.00
Occupational Safety and Health Coordinator (OSH-C)		headcount	92	96	119
General First Aiders		count	68	55	104
Mental Health First Aiders		count	59	32	109
Employees trained on health and safety standards		count	4,280	4,491	4,051
Employee training on health and safety standards		hours	6,967	9,329	9,399
Digital Rights and Online Safety					
S.A.F.E. Internet programme	Training of community leaders (ToT)	count	1,692	1,974	1,055
	Community outreach	count	139,842	146,574	13,081
	Online reach	count	8,696,965	7,799,033	13,879,024
Number of substantiated complaints concerning human rights violations		Number	0	0	0
Affordability and Inclusion					
NaDi centres operated		count	307	322	325
National Digital Network (JENDELA) sites		count	182	711	982

Sustainability Statement

Indicator	Sub Category	Unit/Type	2023	2024	2025
Community Development					
Future Skills For All (FS4A)	Students	count	N/A	3,956	10,834
	Teachers	count	N/A	510	1,053
	Schools	count	N/A	956	3,968
	Active students and trainers	count	44,856	63,374	105,057
Total amount invested in the community where the target beneficiaries are external to the listed issuer		MYR	2,000,000	2,320,410	1,725,800
Total number of beneficiaries of the investment in communities		Number	585,268	206,000	128,096
Sustainable Supply Chain Management					
Total number of suppliers		count	2,487	2,724	2,956
New supplier who have signed the Agreement of Responsible Business Conduct (ABC)		count	242	237	232
Total suppliers who have signed the ABC to date		count	2,487	2,724	2,956
Supplier training		hours	23,478	26,687	31,027
Inspections conducted	Unannounced	count	795	872	854
	Announced	count	10	7	10
	Total	count	805	879	864
Number of findings	Major	count	17	23	22
	Minor	count	84	42	134
	Contractors suspended	count	1	0	2
	Contractors terminated	count	0	0	0
	Contractors reinstated	count	0	1	2
Number of suppliers awarded contracts	Local Suppliers	count	607	558	477
	Foreign Suppliers	count	212	207	184
Proportion of spending on local suppliers		%	24	38	37

Notes:

- Energy consumption for 2023 and 2024, which was previously disclosed in gigawatt-hours (GWh), has been restated and presented in gigajoules (GJ) in the current reporting year. This change was made to improve consistency and comparability across all energy sources by adopting a common primary energy unit. The restatement reflects a change in presentation only, with no impact on the underlying energy consumption data, and was performed using standard conversion factors.
- Lost time injury frequency rate denotes the number of lost time injuries in the reporting period x 1,000,000 / Total worked hours (based on 9 working hours x actual working days in the year).
- Employee statistics (except for employee learning) includes permanent and contract employees, under active employment as of 31 December 2025. Employee learning includes permanent, contract, and outsourced employees.