

EXSIM Development Sdn Bhd

Sustainability Report FY2025 (Final Report)



Prepared for



NEW AGE INGENUITY

EXSIM Development Sdn. Bhd.

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Project Sign-off

Deliverable	Reviewed by			Approved by		
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Final Draft			29/10/2025			

Advancing Sustainable Urban Living

Shaping a Resilient Future

EXSIM Development Sdn. Bhd. (“EXSIM” or the “Company”) is pleased to present our Sustainability Report for the financial year 2025 (“FY2025”), outlining our economic, environmental, social and governance initiatives and performance. This report provides a summary of our efforts to integrate sustainability into our operations and developments, reflecting our dedication to transparency and accountability.

During the reporting year, the Company formalised several foundational strategies to guide our sustainability journey. This included the introduction of our Sustainability Approach, Policy and Governance Structure, each designed to steer strategic direction and facilitate organisation-wide implementation. In addition, we established a detailed Terms of Reference to strengthen governance by clearly defining roles, responsibilities and decision-making processes.

To measure our environmental impact, we commenced disclosure of Scope 1, Scope 2 and limited Scope 3 greenhouse gas (“GHG”) emissions, including those from business travel and employee commuting, and initiated climate-related disclosures. We adopted six United Nations Sustainable Development Goals (“UN SDGs”) to align with global priorities and established sustainability Key Performance Indicators (“KPIs”) to identify areas for improvement and track our progress.

Recognising the importance of human capital, we invested in employee growth through training in safety, operations and soft skills, while offering internship programmes to provide young talents with hands-on experience and professional guidance. Beyond our core business, we continued supporting community initiatives that promote well-being and enhance quality of life.

About Us

Corporate Overview

EXSIM is a leading property developer recognised for our commitment to sustainable and innovative urban development. Since our inception, we have specialised in eco-conscious residential and commercial projects that blend modern design with environmental responsibility.

A key milestone was The Treez - Jalil Residence @ Bukit Jalil, our first residential project, which became the first green residential building in Southern Kuala Lumpur. This achievement marked our early alignment with Malaysia’s Green Building Index and reinforced our long-term commitment to sustainability.

Rooted in our philosophy of “New Age Ingenuity,” we are committed to creating developments that emphasise functionality, sustainability and meaningful community impact. Our vision of “Inspiring Ingenuity, Building Lifestyles,” underscores our dedication to transforming urban living through thoughtful and future-ready design.

As we continue to grow, we take pride in our rapid growth gearing up to amplify our reach across all states within Malaysia through strategic partnerships. These efforts demonstrate our vision for sustainable urbanisation and our drive to shape a future-ready, low-impact built environment.

Awards and Accreditations

EXSIM received several prestigious awards during the year, underscoring our commitment to sustainable design, green financing and high-quality property development. The accolades attained in FY2025 reflect our continued efforts to embed sustainability principles into our projects and operations, while setting new benchmarks for environmentally responsible urban living in Malaysia.

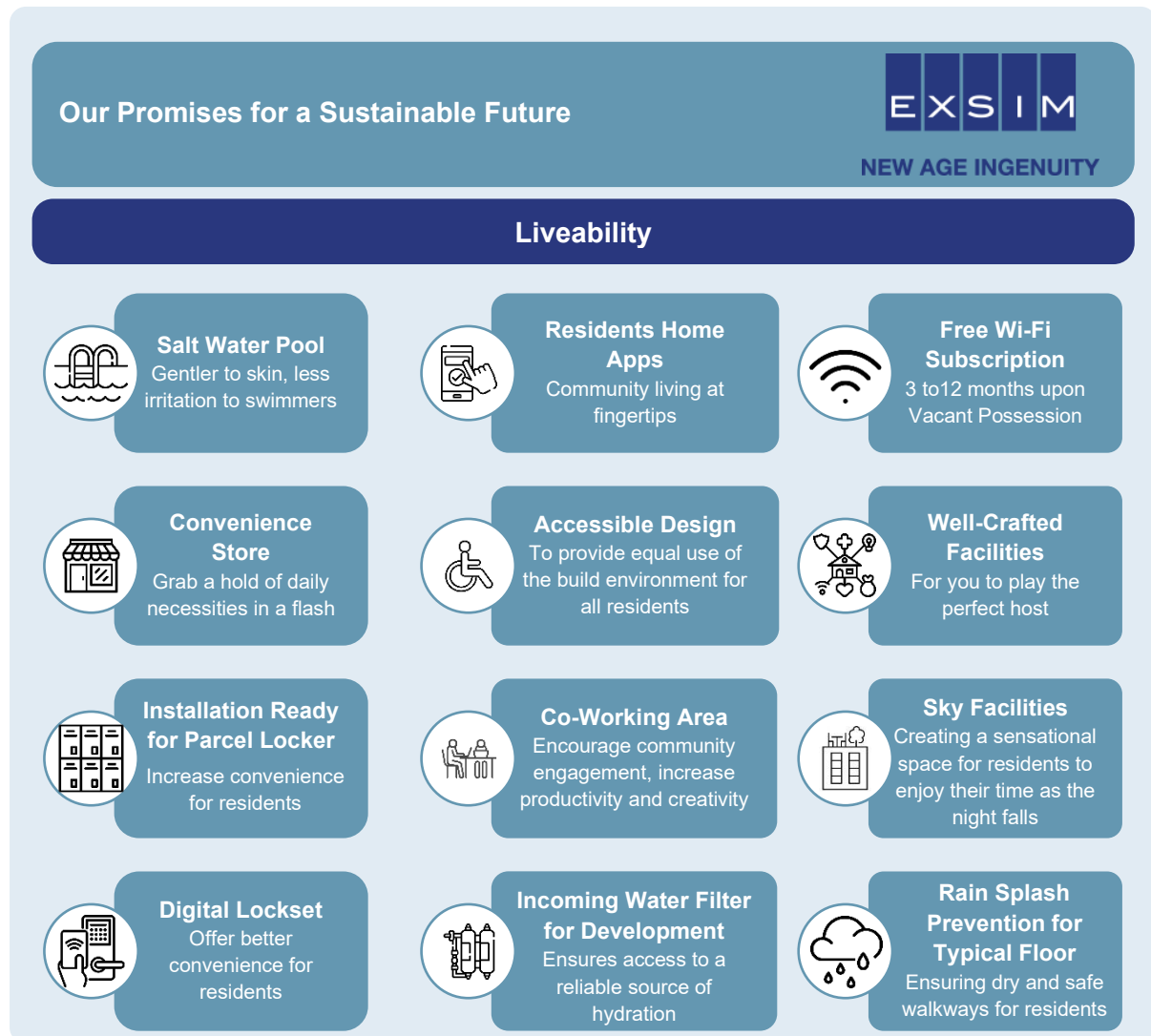
Malaysia Property Award™ by FIABCI-Malaysia 2024		
	Winner of Commercial Residential Super High-Rise Category: The Arcuz @ Kelana Jaya	Winner of Affordable Housing Super High-Rise Category: D'Nuri Residences @ Desa Petaling
The Asset Triple A Islamic Finance Awards 2024		
	Best Asean Green SRI Sukuk – Real Estate Category: RM365 million Musharaka Sukuk, D'Clover Residences	Best Asean Green SRI Sukuk – Real Estate, Malaysia Category: RM85 million Murabaha Sukuk, D'Terra Residences
MIID* REKA Awards 2024		QUEST 2024 by CIDB**
	Bronze Award Design Excellence Professional Category: Mossaz	 <i>Anugerah Kecemerlangan QLASSIC***.</i> Mossaz
CIMB Blueprint to Greenprint****		Alpha Southeast Asia Awards 2024
	Winner of Top Green Home Financed	 Best Asean Green Sri Sukuk in Southeast Asia

Note:

1. *MIID stands for Malaysian Institute of Interior Design.
2. **CIDB stands for Construction Industry Development Board of Malaysia.
3. ***QLASSIC stands for Quality Assessment System in Construction.
4. ****Advancing Sustainable House Development 2024 by CIMB Bank

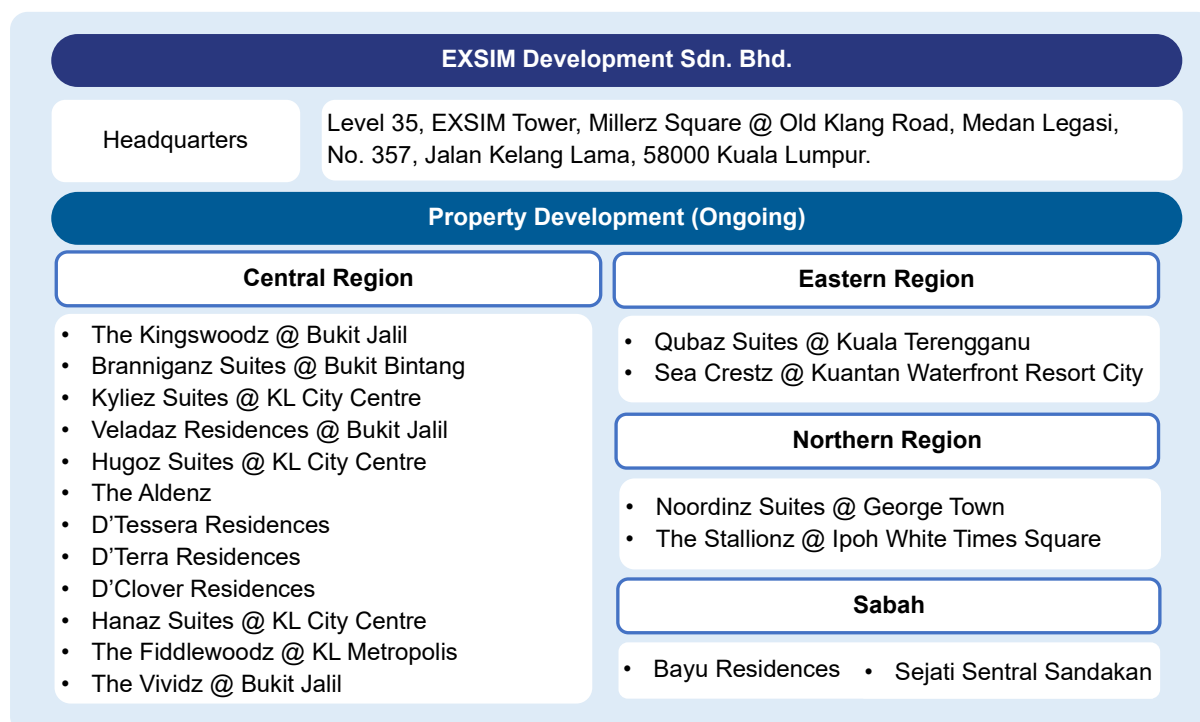
Our Competitive Edge

At EXSIM, we develop sustainable, high-quality residential high-rises by integrating green building technologies, innovative design, sustainability principles across key areas such as liveability, environment, quality, safety and security. Our approach enhances energy efficiency, minimises environmental impact and delivers resilient, well-designed spaces that meet the evolving needs of modern communities.



Defining the Reporting Scope and Boundary

This Sustainability Report covers EXSIM's sustainability initiatives and performance for the period from 1 April 2024 to 31 March 2025 ("FY2025"). The reporting scope encompasses key ongoing developments, along with the Company's corporate headquarters.



Reporting Frameworks and Standards

This report was prepared in line with leading sustainability reporting standards, reflecting best practices and providing stakeholders with transparent information to support informed decision-making. It has been developed under the guidance of the following frameworks:

- Bursa Malaysia's Sustainability Reporting Guide (3rd Edition)
- International Financial Reporting Standards ("IFRS") Sustainability Disclosure Standards: IFRS S2
- Global Reporting Initiative ("GRI") Standards
- UN SDGs

Strengthening Data Reliability

The data and information presented in this Sustainability Report have been internally collected and reviewed by the relevant business divisions and data owners within the Company. We continue to refine our reporting and analysis to strengthen the accuracy and credibility of our disclosures.

Your Feedback Matters

We value your feedback on our sustainability report as it helps us enhance our transparency and reporting practices. Should you have any comments or require further information, please contact us using the details provided below.

Email:
info@exsim.com.my
General Line:
+603-7963 1999



EXSIM's Sustainability Highlights in FY2025

The Company's accomplishments reflect our ongoing commitment to sustainability, with responsible development practices embedded into our business growth strategy and across environmental, social, governance and economic pillars to support long-term value creation.

Economic Advancement

EXSIM promotes sustainable growth by optimising resources, strengthening financial planning and forming strategic partnerships to drive long-term value and resilience.



Secured green financing, including the ASEAN Green SRI Sukuk Musharakah for D'Clover Residences and D'Terra Residences (GreenRE Gold) and a green Commodity Murabahah facility for The Stallionz @ Ipoh White Times Square (provisional GreenRE Gold).

RM2.024 billion revenue in property sales

97% average customer satisfaction score for properties handed over

100% of procurement allocated to local contractors

Ethical Governance

EXSIM embeds ethics and governance to drive growth and uphold our corporate reputation.



Zero substantiated complaints on breaches or losses of customer privacy data

Environmental Stewardship

We adopt environmentally responsible practices, focusing on resource efficiency and emissions reduction.



Initiated **Climate-Related Disclosures**

Commenced disclosure of **GHG emissions** (Scopes 1, 2 and 3)

100% new developments are **GreenRE certified**

223 MT of waste diverted from landfill

Social Accountability

Our focus on health and safety, inclusive labour practices and community engagement drives positive social impact.



RM6,380,830 contributed for corporate social responsibility ("CSR") initiatives

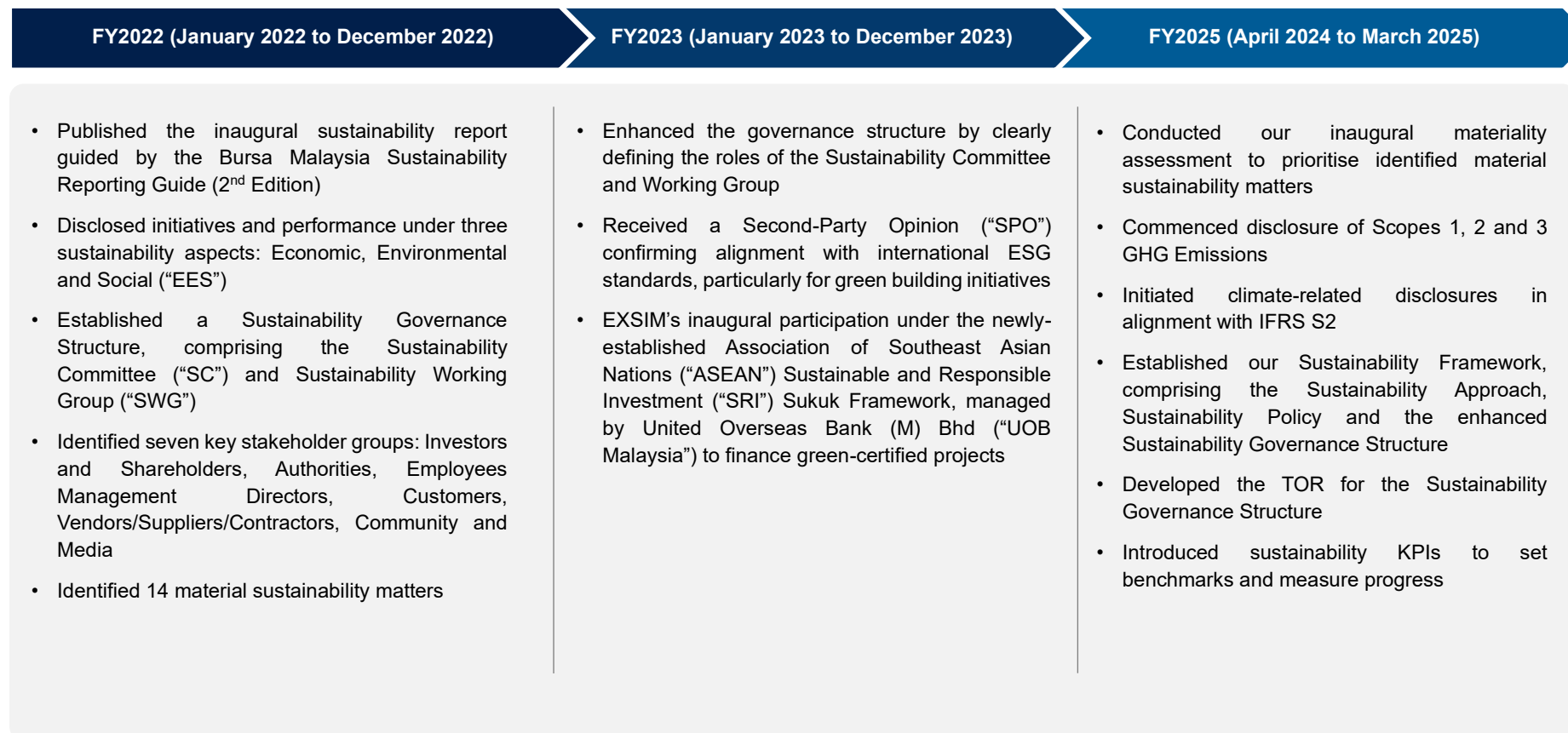
6,688 hours of training provided for **737 attendees**

Zero fatalities and Lost-Time Injury Rate ("LTIR")

Zero substantiated cases of human rights violations and discrimination

Our Journey Thus Far

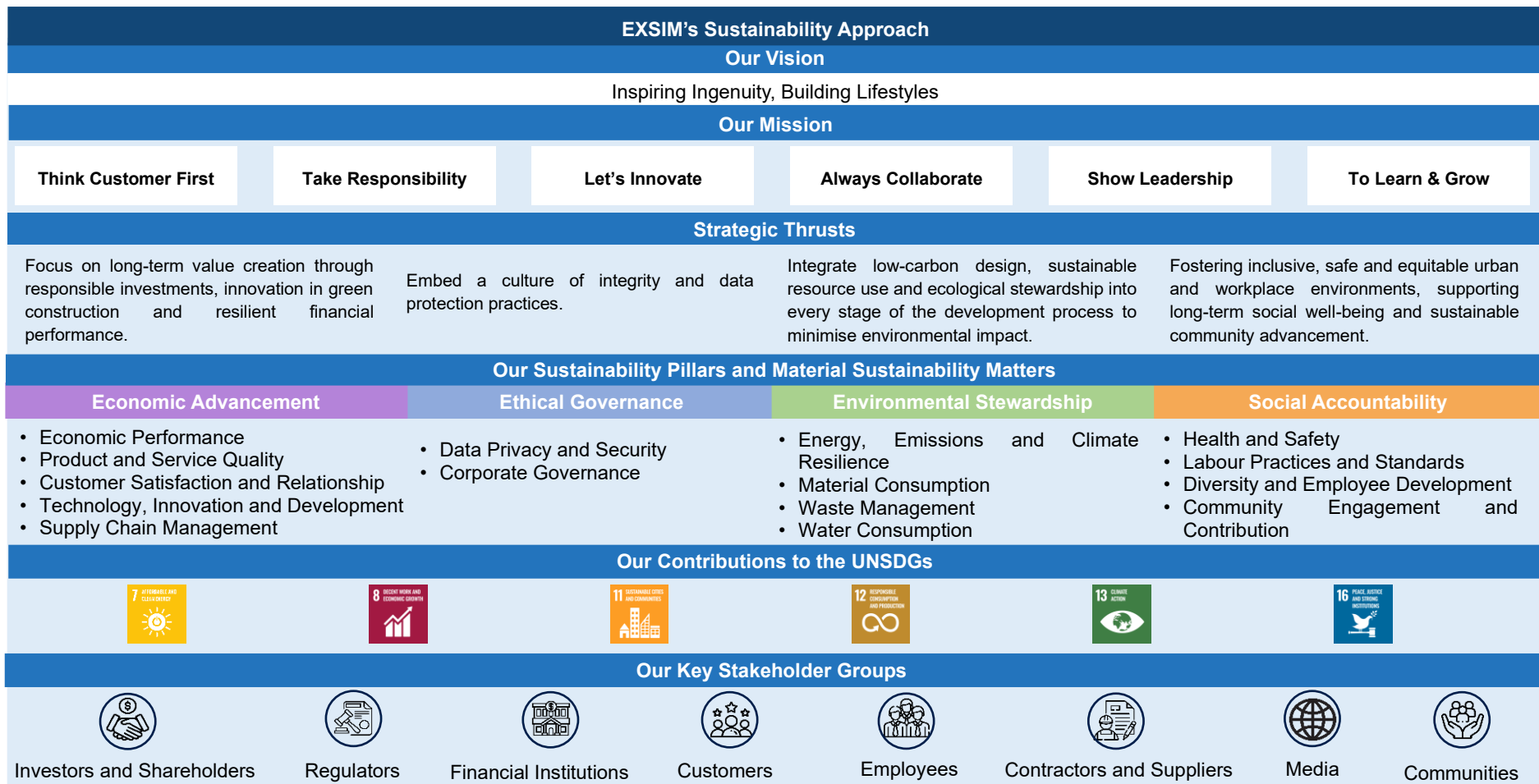
Our sustainability journey highlights key milestones that have shaped our direction. We have progressively integrated ESG considerations into our strategy and operations. Strong governance frameworks, supply chain resilience and enhanced reporting continue to drive our progress towards achieving our sustainability targets.



Our Sustainability Direction

EXSIM's Sustainability Approach

In FY2025, EXSIM established a structured Sustainability Approach to align our Vision and Mission with key sustainability pillars. The framework incorporates strategic thrusts, material matters and UN SDGs, supporting balanced growth and reaffirming our commitment to stakeholders and long-term sustainable development.



Our Sustainability Policy

EXSIM's Sustainability Policy guides decision-making and streamlines efforts across operations. The policy ensures compliance to relevant regulations and alignment with industry best practices, while reinforcing consistency and accountability to ensure operational resilience.

Economic Advancement

- Foster a culture of innovation and efficiency to enhance productivity and profitability
- Strengthen supply chain resilience through local procurement and community-driven growth
- Deliver quality developments that exceed expectations and build lasting customer loyalty
- Collaborate with stakeholders to create shared value and foster inclusive economic growth

Ethical Governance

- Uphold integrity by preventing unethical business conduct
- Ensure ongoing compliance with laws, regulations and industry standards
- Maintain transparent stakeholder communication with clear, accurate and timely information
- Foster a culture of accountability through ethical conduct and strong governance

Environmental Stewardship

- Optimise energy use to reduce emissions and track environmental performance
- Apply sustainable principles across developments and prioritise eco-friendly materials
- Minimise waste and implement effective management to prevent environmental pollution
- Conserve water through best practice management across all operations

Social Accountability

- Uphold strict health and safety standards to protect the well-being of employees and contractors
- Provide ongoing safety training to ensure a safe, supportive work environment
- Empower employees through career development, training and performance recognition
- Promote inclusion and diversity workplace by enforcing fair labour practices and equal opportunities
- Support community development through impactful, locally driven initiatives

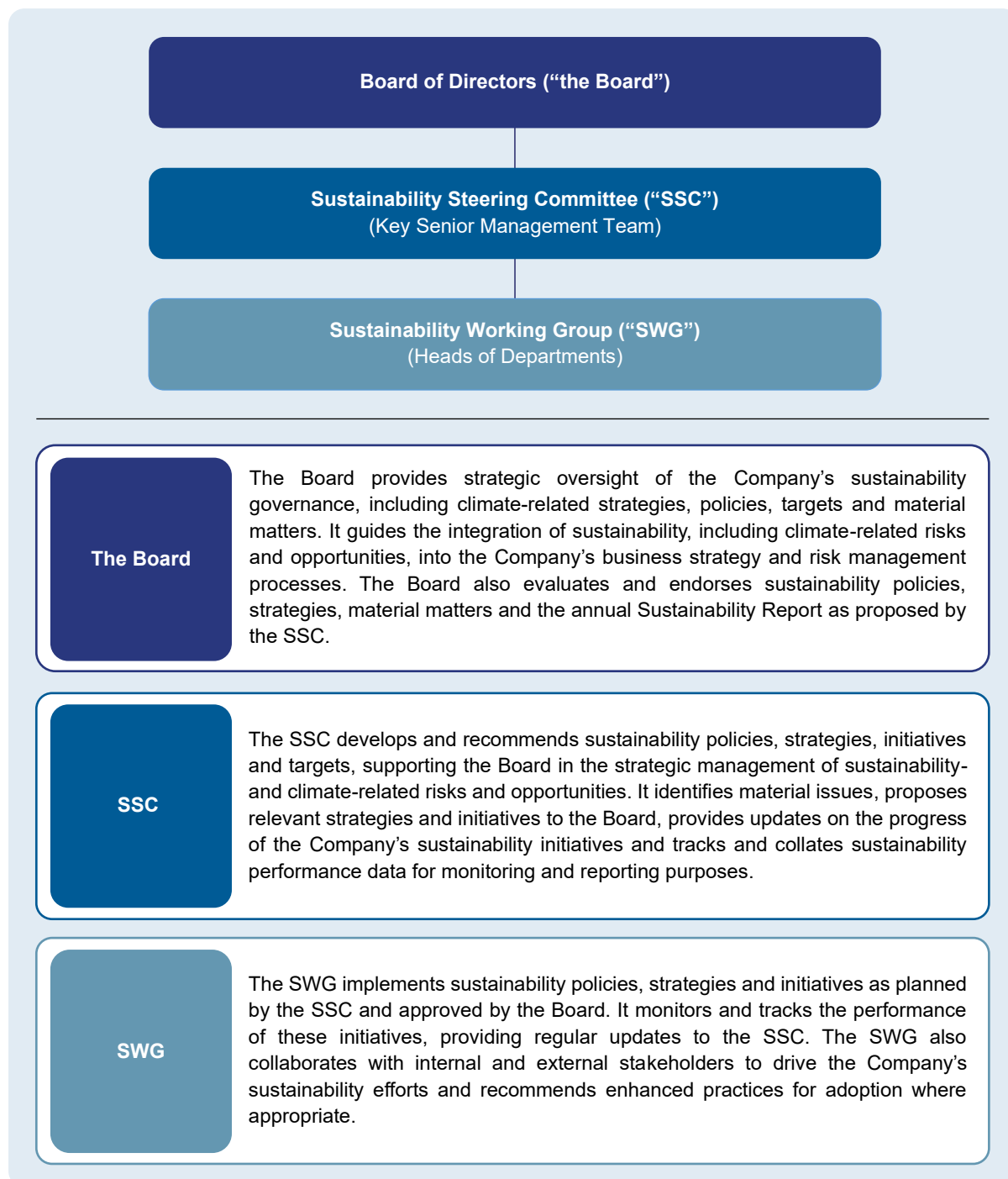
Aligned with Global Goals

Our commitment to the UN SDGs reflects both our corporate responsibility and our dedication to driving positive, lasting change. As global challenges become more prevalent, our actions aim to address these issues and contribute to a more equitable, prosperous and resilient world. EXSIM has adopted six UN SDGs that resonate with our core values and support this global agenda.

SDG	Target	Our Actions
 11 SUSTAINABLE CITIES AND COMMUNITIES	Target 11.3: Inclusive and sustainable urbanisation	• Prioritised green building certification for all new and on-going developments, with 100% of on-going projects certified under GreenRE. • Secured green financing, ASEAN Green SRI Sukuk Musharakah for D'Clover Residences, D'Terra Residences, Hugoz Suites @ KL City Centre and Kyliez Suites @ KL City Centre • Sustainable technologies for our residential developments that prioritises environment, quality and safety aspects
 8 DECENT WORK AND ECONOMIC GROWTH	Target 8.3: Support local economy with productive activities, and provide decent job creation Target 8.5: Achieve full and productive employment and decent work Target 8.8: Protect labour rights and promote safe and secure working environments	• Allocated 100% of procurement to local contractors for our property developments, supporting domestic economic growth • Provided a structured internship programme for students in relevant fields, with full-time opportunities offered to high-performing interns • Provided 6,688 hours of employee training in FY2025 • Conducted employee training on built environment, regulatory compliance, financial literacy, health and safety, wellness practices, soft skills development and technical competencies • Recorded zero substantiated cases of human rights violations and incidents of discrimination in FY2025 • Prioritised employee safety and well-being by providing health and safety training to 50 staff members • Utilised a structured and fair recruitment process to ensure unbiased hiring
 7 AFFORDABLE AND CLEAN ENERGY	Target 7.2: Increase the share of renewable energy in the energy mix	• Installed solar photovoltaic ("PV") systems in our developments (rooftop) to reduce energy consumption in common areas
 12 RESPONSIBLE CONSUMPTION AND PRODUCTION	Target 12.2: Achieve sustainable management and efficient use of resources Target 12.5: Reduce waste through prevention, reduction, recycling and reuse	• Initiated tracking and disclosure of our primary construction materials, including Reinforced Concrete and steel bars • Diverted 223 tonnes of waste from landfill through recycling at construction sites of our ongoing developments
 13 CLIMATE ACTION	Target 13.2: Integrate climate change measures into policies, strategies and planning	• Disclosed Scope 1, Scope 2 and limited Scope 3 GHG emissions (limited to business travel and employee commute) • Initiated climate-related disclosures, outlining relevant risks and management approaches
 16 PEACE, JUSTICE AND STRONG INSTITUTIONS	Target 16.5: Reduce instances of corruption and bribery	• Recorded zero substantiated cases of corruption and bribery in FY2025

Our Sustainability Governance Structure

EXSIM's three-tier sustainability governance structure is anchored by the Board of Directors who provide strategic oversight of sustainability matters, including climate-related risks and opportunities. The Sustainability Steering Committee, comprising key senior management, formulates strategies, oversees risk management and monitors performance. Execution is led by the Sustainability Working Group, comprising of department heads tasked with implementing initiatives and reporting progress to the Sustainability Steering Committee.



Building Connections with Stakeholders

Effective stakeholder engagement is integral to our sustainability commitment. Prioritising open dialogue across diverse platforms ensures that stakeholder expectations are understood and addressed. Insights from these engagements offer valuable perspectives, fostering mutually beneficial relationships and creating shared value.

Investors and Shareholders		
Provide transparent and consistent communication regarding the Company's strategic direction, financial performance and sustainability commitments to foster trust, enable informed decisions and strengthen accountability.		
Key Concerns	EXSIM's Response	Method of Engagement
Return on investment and financial performance	Ensure timely and transparent financial disclosures, supported by prudent risk management and effective cost control.	Annually - Annual General Meetings ("AGM") - Annual Financial Reports - Sustainability Reporting Quarterly - Financial Reports - Management Meetings
Governance and transparency	Uphold strong corporate governance and ethical business conduct across operations.	
Sustainability integration and climate-related risks	Integrate sustainability considerations into project planning, with transparent disclosure of sustainability efforts.	

Regulators		
Conduct regular engagement to ensure regulatory compliance, align with national and industry policies and uphold responsible and lawful business conduct.		
Key Concerns	EXSIM's Response	Method of Engagement
Compliance with planning and environmental regulations	Adhere to all planning approvals, green building standards and conduct Environmental Impact Assessments ("EIA") where applicable.	Annually - Compliance Audits - Training Programmes Monthly - Health and Safety Reporting As needed - Integrity Pledge - Regulatory Submissions - Reporting Hotline
Adherence to labour and occupational safety and health laws	Enforce robust Health, Safety and Environment ("HSE") protocols aligned with CIDB and Department of Occupational Safety & Health ("DOSH") requirements.	

Financial Institutions		
Maintain open and consistent dialogue on financial and ESG performance to enable responsible lending and investment decisions, attract sustainable financing and strengthen credibility.		
Key Concerns	EXSIM's Response	Method of Engagement
Creditworthiness and financial stability	Maintain strong balance sheets and a proven track record of successful project delivery.	Annually - Financial Reports - Credit Risk Assessments As needed - Due Diligence Documentation - Risk Management Review - Third-party Verification
ESG performance linked to green financing	- Comply with green loan principles for eligible green-labelled projects - Produce an annual Sustainability Report to disclose ESG performance	
Risk management and due diligence	Implement project risk assessments, ensure legal compliance and perform ESG due diligence.	

Customers		
Engage customers on product quality, sustainability features and service delivery to build trust, strengthen brand loyalty and align with evolving expectations and values.		
Key Concerns	EXSIM's Response	Method of Engagement
Product quality and timely delivery	Utilise quality materials, engage certified contractors and adopt project timelines with clear progress updates.	Ongoing • Sales Gallery Consultations • Customer Service Channels (Hotline and Email) • Follow-up Surveys (Post-handover)
Green features and energy efficiency	Incorporate energy-efficient designs, GreenRE-certified elements and sustainable living features across majority of developments.	
Post-handover support and defect rectification	Deliver responsive post-handover customer care through dedicated defect rectification teams.	

Employees		
Foster alignment with the Company's vision and values through consistent, transparent communication that strengthens engagement and drives a motivated, purpose-driven workforce.		
Key Concerns	EXSIM's Response	Method of Engagement
Career development and upskilling	Provide structured training programmes, mentorship and regular performance appraisals.	Annual • Performance Reviews • Employee Engagement Surveys • Townhall Meetings Ongoing • Health Campaigns • Capacity Building Sessions • Grievance Mechanism
Workplace health, safety and well-being	Enforce strict HSE standards at project sites and promote mental and physical well-being across the workforce.	

Contractors and Suppliers		
Active engagement ensures alignment on quality, safety and environmental standards, promotes ethical business practices and supports the development of a resilient and responsible supply chain.		
Key Concerns	EXSIM's Response	Method of Engagement
Clear project specifications and timelines	Define clear scopes of work, ensure timely payments and implement structured project schedules.	Project Specific - Tender Briefings Monthly - Progress Review Meetings - Payment Reconciliation Weekly - Safety Meetings - Coordination Meetings
Health, safety and site compliance	Enforce mandatory safety training, uphold Personal Protective Equipment ("PPE") compliance and conduct regular site audits.	

Media		
Communicate promptly and accurately with media partners to strengthen public trust, enhance corporate reputation and ensure balanced coverage of the Company's initiatives and commitments.		
Key Concerns	EXSIM's Response	Method of Engagement
Corporate reputation and branding	Showcase sustainable developments and innovative urban property solutions.	As needed - Project Launch Events - Press Releases - Crisis Communication Protocol
Crisis communication and responsiveness	Establish a media response protocol and appoint authorised spokespersons.	

Communities		
Engage openly with local communities to build trust, reinforce the Company's licence to operate and contribute positively to social and environmental well-being.		
Key Concerns	EXSIM's Response	Method of Engagement
Environmental (noise, air and waste) and traffic impact during construction	- Implement environmental and traffic management plans and provide advance communication on potential disruptions - Comply with local council regulations and best practices for managing noise, dust and waste	Annually - Community Outreach and CSR On-going - Site Safety Notices - Complaint Channels As needed - Townhall Briefings
Local community benefit	Contribute to local development programmes to strengthen community ties.	

Determining Material Matters

The Assessment Process

We advance sustainability by developing strategies grounded in a clear understanding of the Company's most material challenges. In FY2025, we conducted our first materiality assessment to identify the sustainability matters most relevant to the Company and our stakeholders, enabling informed decision-making and the focused allocation of resources to areas of highest priority.

The materiality assessment process consists of the following four phases:

Phase 1: Identification

15 material sustainability matters were identified based on their relevance to EXSIM and our stakeholders. These matters are benchmarked against Bursa Malaysia's sustainability reporting requirements and property development best practices.

Phase 2: Ranking

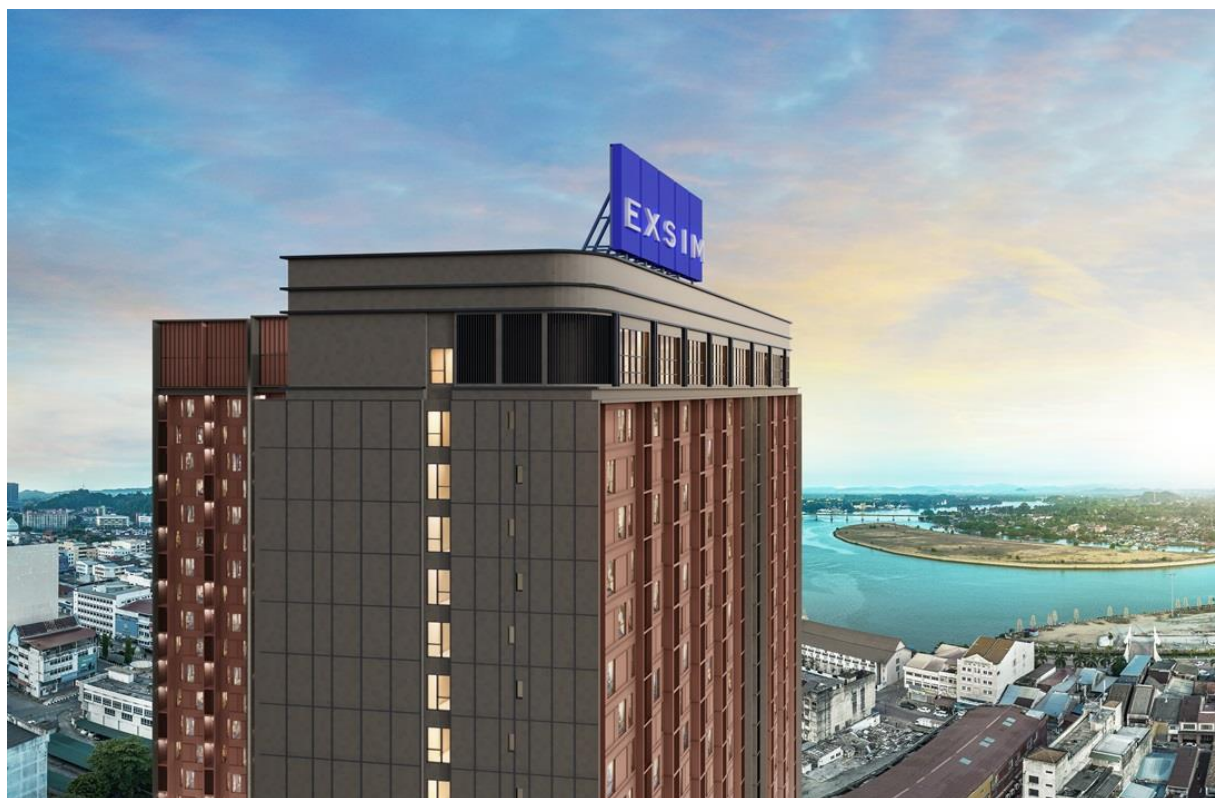
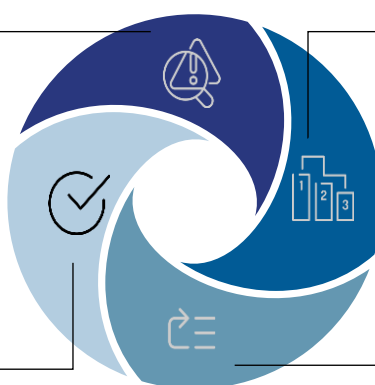
Internal stakeholders completed an online Google survey form to rank the material sustainability matters based on their influence on business and importance to stakeholders.

Phase 4: Validation & Approval

The materiality matrix was presented to the Senior Management for validation and the Board of Directors for approval.

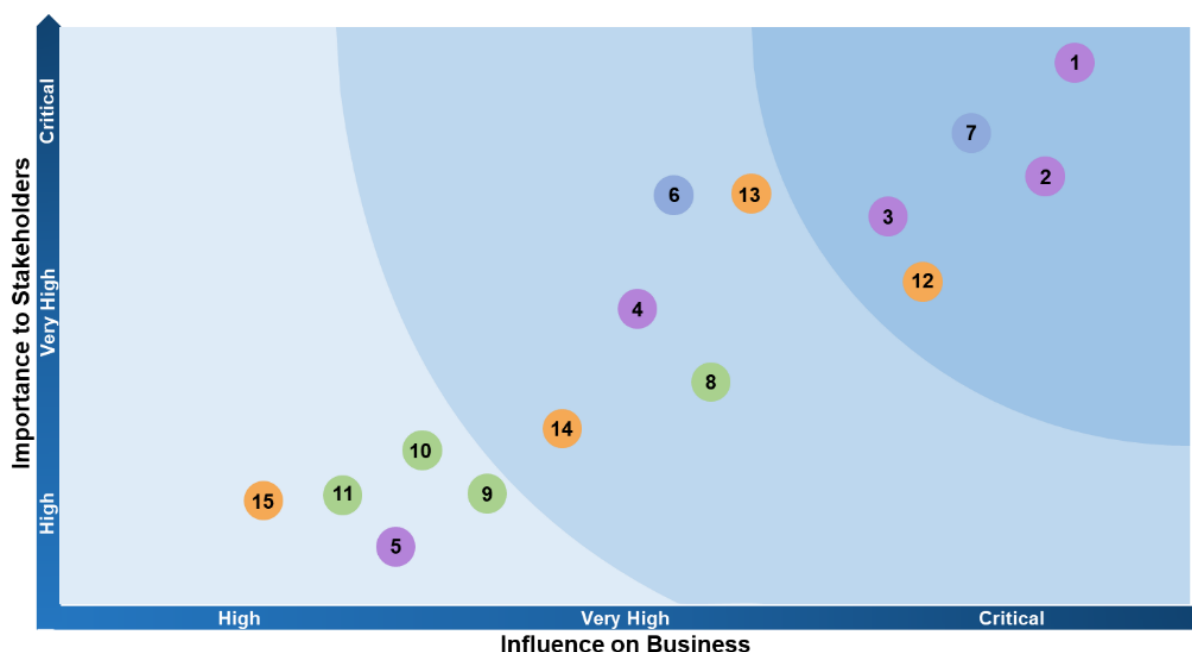
Phase 3: Prioritisation

The responses were collated and analysed to generate a materiality matrix that reflects the importance of each material matter.



Developing the Materiality Matrix

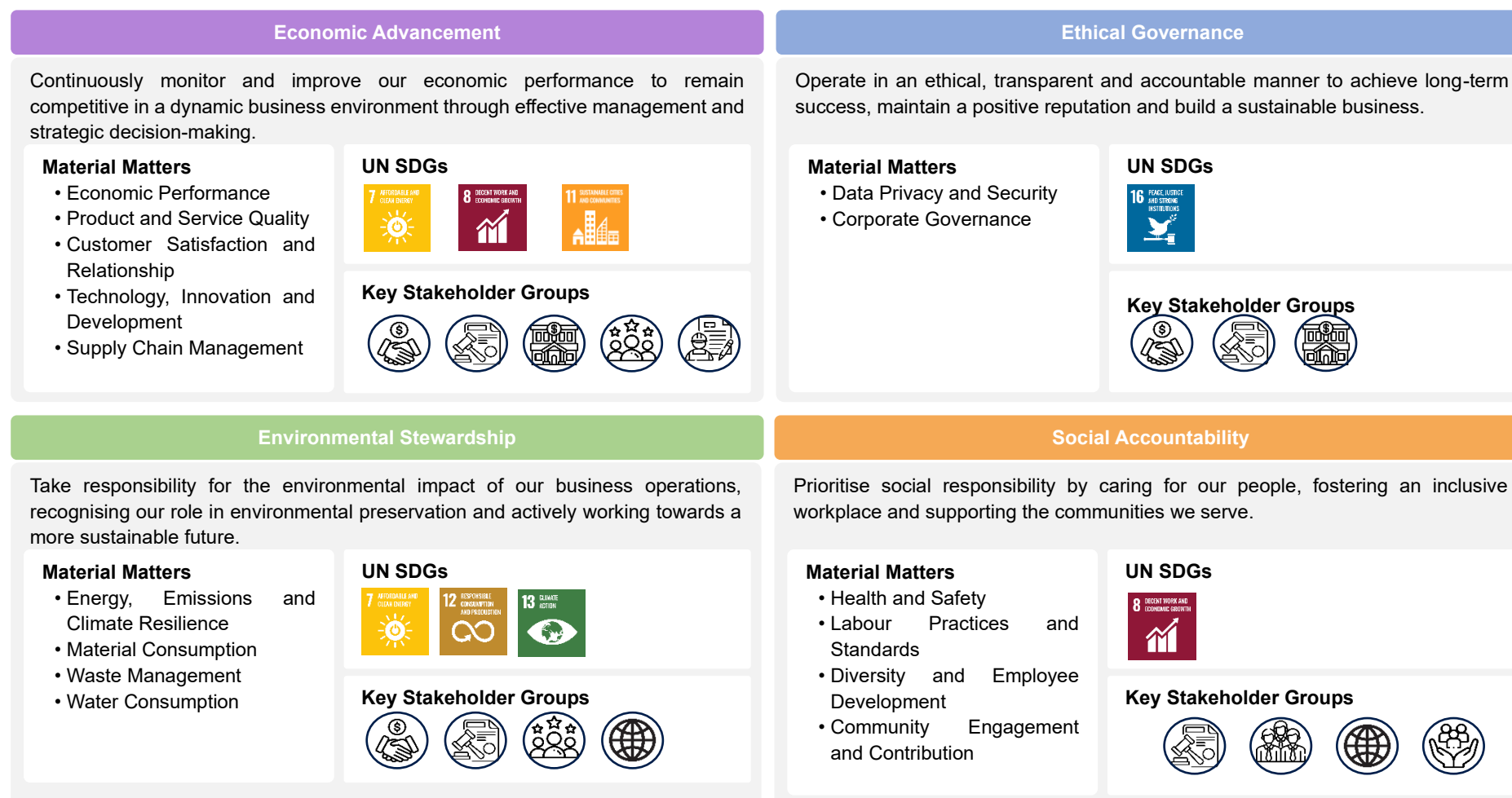
15 material matters were identified, assessed for their significance and mapped onto a materiality matrix to reflect their relevance to both our operations and stakeholders. Based on the survey outcomes, our top five material matters are Economic Performance, Product and Service Quality, Corporate Governance, Customer Satisfaction and Relationship and Health and Safety.



Economic Advancement		Ethical Governance	
1	Economic Performance	6	Data Privacy and Security
2	Product and Service Quality	7	Corporate Governance
3	Customer Satisfaction and Relationship		
4	Technology, Innovation and Development		
5	Supply Chain Management		
Environmental Stewardship		Social Accountability	
8	Energy, Emissions and Climate Resilience	12	Health and Safety
9	Material Consumption	13	Labour Practices and Standards
10	Waste Management	14	Diversity and Employee Development
11	Water Consumption	15	Community Engagement and Contribution

Connecting the Material Matters

Our material matters are mapped by identifying the connections between sustainability pillars, stakeholder groups and global sustainability objectives. Incorporating this ensures that sustainability goals and strategic initiatives are aligned with the UN SDGs, while effectively integrating stakeholder priorities into our sustainability approach.



Tracking Sustainability Performance

KPIs serve as measurable tools to evaluate the performance of our sustainability initiatives. Continuous tracking of these indicators allows us to identify areas for improvement, monitor progress and make informed decisions that advance our sustainability goals.

Material Matters	Sustainability Targets	FY2025 Performance
Economic Advancement		
Supply Chain Management	Allocate at least 80% of our procurement expenditure to local contractors annually	Achieved
Technology, Innovation and Development	100% of our ongoing developments are set to achieve GreenRE certification	Achieved
Ethical Governance		
Data Privacy and Cybersecurity	Zero customer privacy breaches and data losses annually	Achieved
Environmental Stewardship		
Energy, Emissions and Climate Resilience	Establish the baseline year for absolute emissions intensity (Scope 1 and Scope 2) by FY2027	In progress
	Determine the baseline year for energy intensity by FY2027	In progress
Waste Management	Establish the baseline year for waste reduction targets by FY2027	In progress
Social Accountability		
Health and Safety	Maintain zero fatalities throughout the reporting period	Achieved
Labour Practices and Standards	Attain 30% women's representation at management level and senior positions	Achieved
	Maintain zero substantiated complaints of human rights violation annually	Achieved



Enhancing Our Climate-Related Disclosures

Climate change presents an emerging challenge with far-reaching impacts across industries and communities, especially in the property development sector. Recognising these risks is essential for developing adaptive strategies and ensuring a smooth transition to a low-carbon economy.

In FY2025, EXSIM initiated climate-related disclosures incorporating key elements of IFRS S2, aligned with the National Sustainability Reporting Framework (“NSRF”). These disclosures are structured around the four core pillars of Governance, Strategy, Risk Management and Metrics and Targets.

Governance

The Board provides strategic oversight of climate-related risks and opportunities, supported by the SSC in the evaluation and management of these matters.

Board’s oversight of climate-related risks and opportunities

The Board provides strategic oversight of the Company’s sustainability agenda, including climate-related risks and opportunities. This includes guiding the integration of sustainability considerations into our strategy, risk management and performance monitoring.

Management’s role in assessing and managing climate-related risks and opportunities

The SSC advises the Board on sustainability strategies, initiatives and targets, including climate-related matters. It also oversees the implementation of these initiatives and reports on progress to the Board.

Strategy

EXSIM is committed to enhancing climate awareness across our operations, while ensuring strategic alignment with our Sustainability Policy. We monitor environmental impacts to identify and address climate-related risks and opportunities. Our climate-related risks are categorised into physical and transition risks. Physical risks refer to the direct consequences of climate change, encompassing both short-term extreme weather events and long-term climate impacts that may affect our assets and operations. Transition risks arise from the shift to a low-carbon economy, driven by regulatory changes and evolving market dynamics.

Risk	Potential Impact	Opportunities
Physical Risk: Chronic		
Temperature extremes Increased frequency and intensity of temperature extremes and heatwaves	Increased demand for cooling to maintain thermal comfort, may lead to increased utility expenses as well as additional Heating, Ventilation and Air Conditioning (“HVAC”) maintenance and upgrades, driving up both capital and operational costs.	Investing in energy-efficient cooling systems and green building certifications (for new buildings) can reduce long-term operational costs and enhance asset value. Adopting smart energy management systems can improve overall efficiency and support sustainability branding.
	Reduced employee productivity and heightened heat stress risks during extremely hot days.	Improving workplace conditions through better ventilation, shading and cooling technologies can support employee well-being and retention. Implementing adaptive scheduling or wellness programmes can also enhance productivity during heat events.
	Long-term climate impacts, such as rising temperatures and more frequent extreme rainfall, could result in increased capital expenditure for climate-resilient building designs.	Enhancing energy efficiency and comfort by integrating climate-adaptive features, such as passive cooling systems and heat-reflective materials, into development projects. Increasing asset value and achieving potential reductions in insurance premiums by pursuing green building certifications such as GreenRE, Green Building Index (“GBI”) and Leadership in Energy and Environmental Design (“LEED”).
Physical Risk: Acute		
Pluvial floods (Flooding driven by extreme precipitation) Storms (Tropical cyclones with intense winds and rainfall)	Increased physical damage to property and infrastructure, particularly exposed building exteriors, signage and landscaping, resulting in higher repair costs and potential service disruptions.	Investing in resilient building materials and design, such as impact-resistant windows and energy efficient features, can reduce future repair costs and minimise operational disruptions. For properties facing the sea such as Sea Crestz @ Kuantan Waterfront Resort City and Qubaz Suites @ Kuala Terengganu, using salt-resistant materials and reinforced structures to withstand coastal storms enhances durability and protects against weather-related damage.
	Elevated insurance premiums that reflect increased risks of property damage and business interruption.	Adopting risk mitigation measures such as advanced security and monitoring systems, can help manage insurance costs, as demonstrated by developments that have lowered premiums through robust disaster preparedness and resilience planning.

	Severe short-term weather events, including flash floods and landslides, may cause damage to development sites and completed properties and disrupt business operations.	Minimising operational disruptions and protecting assets by implementing site-specific contingency and emergency plans for climate-related events.
Transition Risk: Technology		
Growing trend for technological development in the transition to a lower carbon economy	Increased costs and complexity in upgrading legacy systems to comply with emerging environmental regulations or energy efficiency standards may impact operational budgets and project timelines.	Upgrading legacy systems to meet environmental regulations offers an opportunity to enhance operational efficiency and reduce long-term energy costs. For example, integrating smart building technologies can optimise energy consumption while supporting compliance.
	Failure to adopt advanced green construction technologies could result in less competitive properties and higher operating expenses.	Enhancing building performance and market appeal by adopting technologies such as energy-efficient HVAC systems, smart building management and renewable energy integration.
	There is a risk of lagging behind competitors if EXSIM delays the adoption of digital tools and smart technologies that enhance customer experience, energy management and operational efficiency.	Adopting digital tools and smart technologies can improve customer comfort and enhance operational efficiency, positioning EXSIM ahead of competitors. Solutions such as Internet of Things ("IoT")-enabled energy management systems and digital locksets in housing units can drive sustainability outcomes and customer satisfaction.
Transition Risk: Policy and Legal		
Carbon Pricing		
Policies and regulations that may impose a carbon price through mechanisms such as carbon taxes or emissions trading	Increased contingent liabilities and operating costs due to potential carbon pricing mechanisms, including taxes or offset requirements.	Proactively investing in energy efficiency and low-carbon technologies can reduce exposure to carbon pricing costs and improve cost predictability. Implementing solar energy systems and energy-saving measures in both offices and property developments can help lower the carbon footprint and associated liabilities.
Increasing requirements of sustainability building standards	Rising regulatory requirements for sustainable building standards, which may lead to higher compliance costs for development projects.	Positioning EXSIM as a market leader by proactively complying with and aligning to evolving building codes and regulations, mitigating future regulatory risks.
Transition Risk: Market		
Market and Reputational		
Changing consumer preference	Changing buyer preferences towards more sustainable and energy-efficient properties may reduce demand for conventional developments.	Expanding market share by addressing the increasing demand for green and climate-resilient properties, attracting environmentally conscious buyers and investors.

Risk Management

EXSIM implemented various initiatives to manage climate-related risks, with our approach and related performance insights detailed in the sections titled “Energy, Emissions and Climate Resilience,” “Waste Management” and “Water Consumption.”

Metrics and Targets

We monitor and disclose our annual Scope 1, Scope 2 and limited Scope 3 GHG emissions from business travel and employee commuting. Detailed GHG emissions performance data is presented in the Climate Change and Energy Efficiency section of this report. Beyond emissions, we also track performance indicators such as waste generation and water consumption. Where available, historical data is provided to support trend analysis and informed decision-making.

Indicators	Measurement Units
Energy Consumption	Gigajoules or “GJ”
GHG Emissions	Tonnes of carbon dioxide equivalent or “tCO ₂ e”
Waste Generation	Metric tonnes or “MT”
Water Consumption	m ³

To support our sustainability goals, we have established annual KPIs aimed at reducing emissions and waste generation. These KPIs enable performance monitoring and regular evaluations to ensure continuous improvement and effective management of climate-related risks and opportunities.

- Establish a baseline year by FY2027
- Set Scope 1 and Scope 2 GHG emissions targets by FY2027

Economic Advancement

EXSIM's approach to economic advancement is centred on fostering sustainable growth through efficient resource management, robust financial planning and strategic partnerships. To enhance operational effectiveness and market positioning, we strive to create long-term value, ensuring resilience and adaptability in an evolving economic landscape.

Our FY2025 Progress

- 97.9% customer satisfaction score
- 82% average QLASSIC score for developments handed over to customers
- 100% of procurement awarded to local contractors

Material Sustainability Matters

- Economic Performance
- Product and Service Quality
- Customer Satisfaction and Relationship
- Technology, Innovation and Development
- Supply Chain Management

Key Stakeholder Groups

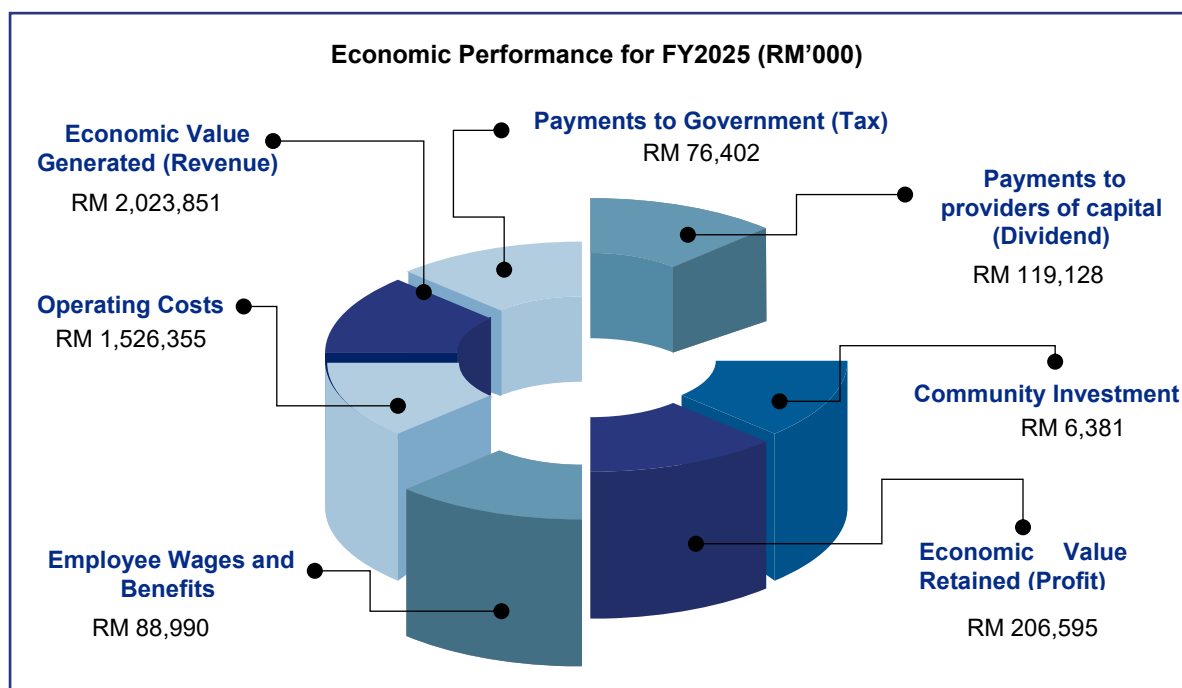


Economic Performance

We remain focused on sustaining long-term economic value through prudent financial management, strategic project execution and continuous innovation in property development. Our ability to respond to market dynamics, coupled with disciplined operations has enabled us to navigate evolving industry challenges while delivering high-quality developments.

In line with our commitment to responsible growth, we continue to integrate sustainability into our financing strategy. During the reporting period, we secured several green and sustainability-linked instruments to support our environmentally certified projects. These include the ASEAN Green SRI Sukuk Musharakah to finance D'Clover Residences and D'Terra Residences, both awarded GreenRE Gold certification. In addition, a green Commodity Murabahah facility, aligned with Green Loan Principles and issued by HSBC Amanah, was secured for The Stallionz @ Ipoh White Times Square, provisionally certified under GreenRE Gold. We also completed a RM300 million tranche under our Sukuk Musharakah programme to fund the development of D'Erica Residences, a project targeting green certification.

These financing milestones reflect market confidence in our environmental commitment and reinforce our position as a forward-looking developer aligning business growth with sustainability objectives.



Product and Service Quality

Delivering high-quality developments is central to our business and reputation as a trusted property developer. We are committed to meeting stringent benchmarks for design, construction quality, safety and environmental performance.

The Company has implemented a robust quality control system to oversee design and construction processes, ensuring strict adherence to industry standards, including those set by the CIDB. We adopt industry-recognised assessments such as QCLASSIC, with selected

projects undergoing independent evaluations to ensure compliance with workmanship standards and statutory requirements.

EXSIM maintains a consistent focus on quality throughout each stage of development, from planning and design to construction and post-handover. Regular site inspections, close collaboration with consultants and contractors and prompt rectification efforts help us deliver homes that meet both regulatory requirements and customer expectations.

82% Average QLASSIC
Score for developments
in FY2025



Customer Satisfaction and Relationship

We recognise customer satisfaction as a key driver of business performance and brand reputation. The Company delivers products and services that meet high standards of quality, safety and data integrity throughout the customer journey.

Our approach emphasises consistent engagement across pre-sale, delivery and post-handover phases to ensure transparency, responsiveness and trust. We use dedicated feedback channels to resolve concerns and continuously improve customer experience, loyalty and long-term relationship value.

This commitment is anchored by EXSIM's *We Promise Card*, which guides our service philosophy and reinforces our pledge to exceed customer expectations.



Customer Satisfaction Score

Customer satisfaction is assessed during the vacant possession (“VP”) stage, when keys are officially handed over to purchasers. At this stage, customers scan a quick response (“QR”) code to rate the property and service experience using a five-star rating system. In this reporting year, EXSIM completed VP for five developments, achieving an impressive average customer satisfaction score of 97%.



The Rosewoodz @ Bukit Jalil, Kuala Lumpur

Average Customer Satisfaction Score of 100%

D'Vervain Residences, Selangor

Average Customer Satisfaction Score of 97.8%



D'Quince Residences, Selangor

Average Customer Satisfaction Score of 95.9%

D'Vine Residences, Selangor

Average Customer Satisfaction Score of 95.1%



D'Erica Residences, Selangor

Average Customer Satisfaction Score of 96.2%

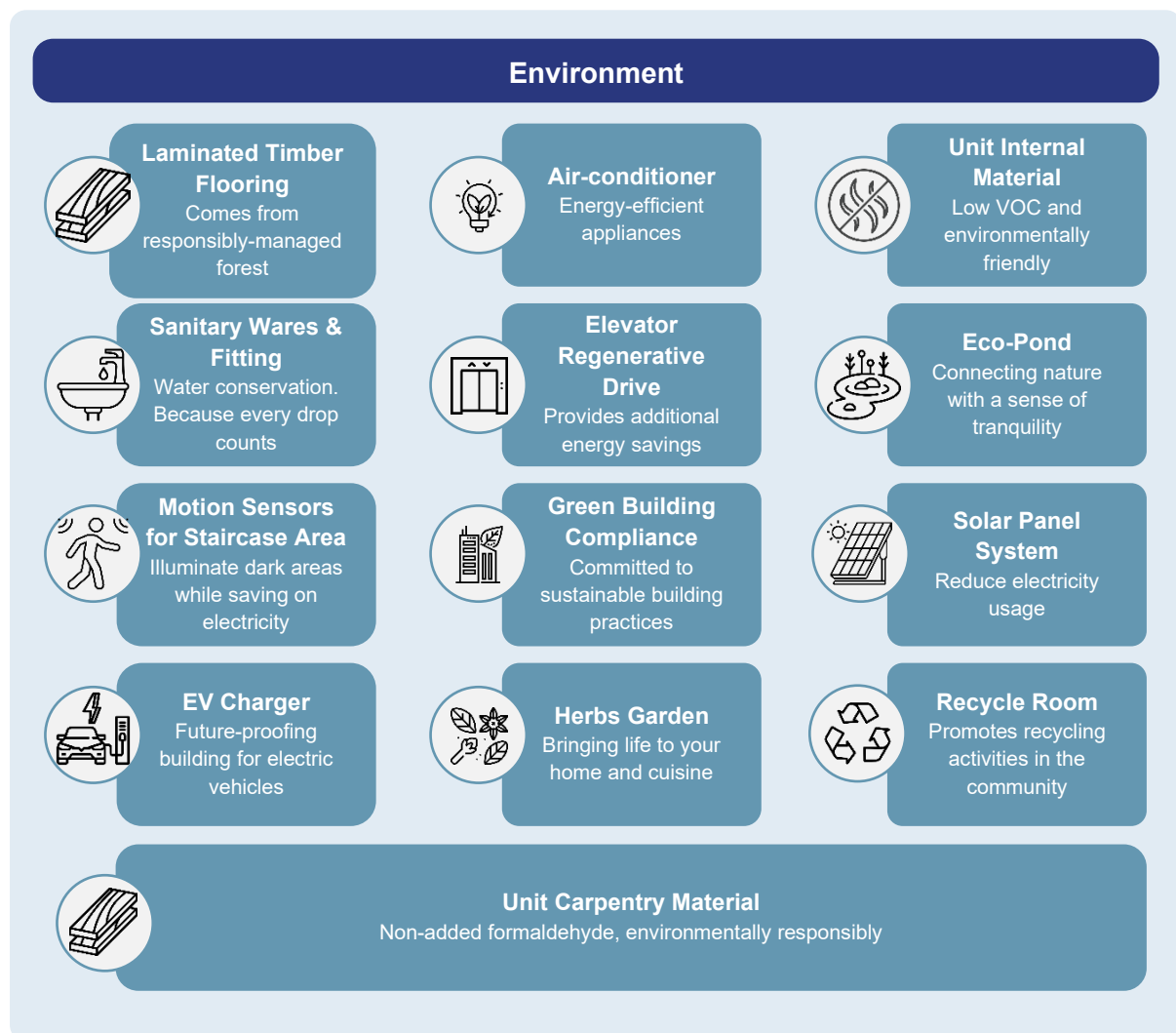
Technology, Innovation and Development

EXSIM continues to adopt advanced technology to enhance operational efficiency and deliver greater value to customers. Our approach integrates innovation and forward-thinking design with the ambition to deliver high quality, environmentally responsible developments.

Over the past year, we advanced our digital transformation through automation and customer-centric solutions, including the successful implementation of e-Invoicing to meet regulatory requirements, improve financial transparency and enable faster digital invoice delivery.

Sustainable Technologies

We adopt technologies that support environmental performance, construction quality and resident safety and security, including energy-efficient lighting, quality control mechanisms and integrated surveillance and access control solutions. When applicable, the following criteria are prioritised in our developments.



Quality



Min. 8.38MM Laminated Window Glass Spec
Enhanced insulation and safety features



Mortice Lockset
Better security feature and durability



Window Frame Profile
Enhance durability and better performance



Exterior Paint Material
Better heat insulation and durability



Top Access Floor Trap
Easy maintenance, reduce foul smell and anti-insect



Multi-Point Lock for Window
Better sealing to prevent water seepage and sound insulation

Safety and Security



Multi-Tier Security
Improve occupant's sense of safety



Security Camera in Car Park
To deter indecent activity/crime



Grille Door
Extra layer of security for crime prevention



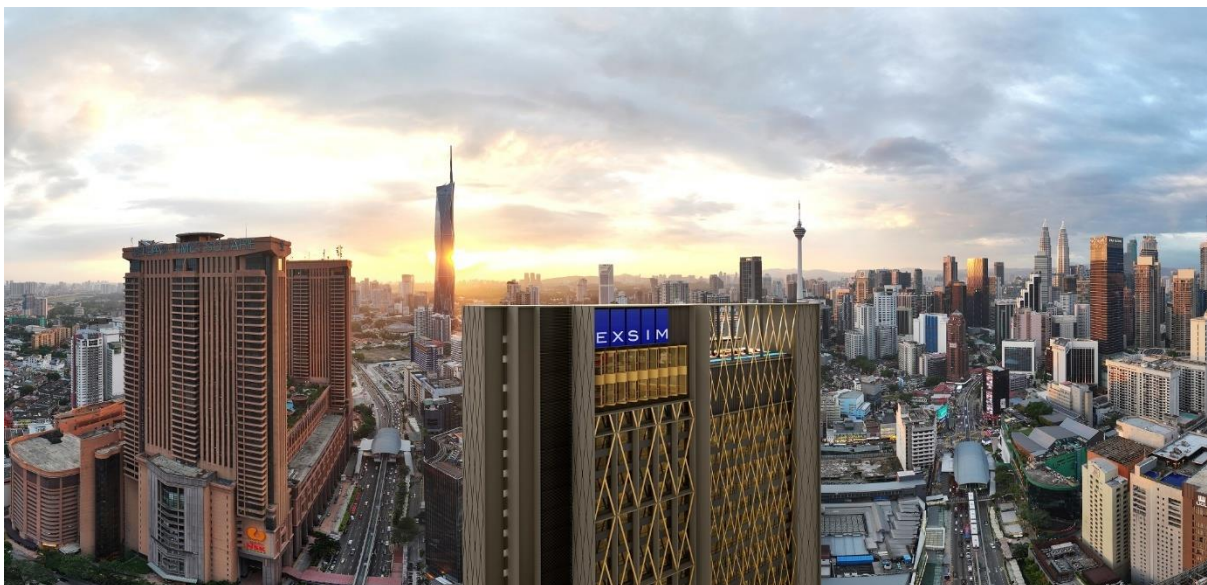
Unit Window Restrictor
Preventing fall from height



Aircond Ledge Barrier
Physical indication to prevent misstep



Anti-Cloning Access Cards
Protects resident's and community safety



Supply Chain Management

We recognise that effective supply chain management is integral to delivering high-quality developments promptly, within budget and in compliance with regulatory standards. Our contractors are essential partners in upholding construction quality, site safety and environmental responsibility throughout the project life cycle.

Contractors are selected through a stringent evaluation process that includes compliance with key regulations, such as the Environmental Quality Act 1974 and its amendments and the Occupational Safety and Health Act 1994 and its amendments. We prioritise partners who demonstrate strong capabilities in managing environmental impacts, adhering to site safety protocols and executing works that comply with legal and project-specific requirements.

We adopt a collaborative and performance-driven approach to managing contractors, focusing on clear expectations, regular monitoring and transparent communication. Engaging qualified and accountable partners enables us to uphold workmanship standards, minimise project risks and support the long-term sustainability of our developments.

During the year, 100% of our procurement was awarded to local contractors for our property development, reflecting our continued support for domestic industry and community growth.

100% of procurement
allocated to local
contractors



Note: Procurement for FY2025 refers solely to the awarding of development contracts.



Ethical Governance

EXSIM places governance, ethical conduct and integrity at the core of our strategic direction, driving sustainable growth and reinforcing our corporate reputation. Clear policies and robust management systems embed these principles throughout the organisation, shaping both decision-making and sustainability initiatives to establish a solid ethical foundation.

Our FY2025 Progress

- Zero complaints concerning breaches of customer privacy and losses of customer data

Material Sustainability Matters

- Data Privacy and Security
- Corporate Governance

Key Stakeholder Groups



Corporate Governance

Maintaining high ethical standards and transparency at EXSIM is vital for earning the trust of our stakeholders and ensuring compliance. With strong corporate governance in place, we enhance our operational effectiveness and instil confidence across all stakeholder groups.

We uphold business ethics and integrity to mitigate risks unethical conduct. Incorporating this approach ensures accountability across all business interactions, reinforcing a workplace culture that prioritises integrity while proactively addressing the risk of misconduct.

Data Privacy and Security

The Company is committed to upholding the highest standards of data privacy and protection across all areas of its operations. In accordance with the Personal Data Protection Act (“PDPA”) 2010 and its amendments, we have established a structured framework to ensure the proper management of personal and sensitive data belonging to both internal and external stakeholders.

External Data Protection Measures

Stakeholders are informed of their data rights through consent forms. Customers are required to read and acknowledge the PDPA notice included in each booking form, in accordance with our Standard Operating Procedure.

Internal Data Protection Measures

Employee data is stored on secure, restricted-access servers, while physical documents are managed exclusively by the Human Resource department. The PDPA notice is included in the onboarding process for new hires, with annual email reminders sent to reinforce awareness.



ZERO substantiated complaints on breaches of customer privacy or losses of customer data in FY2025

To remain transparent, further information regarding our PDPA notice can be found on our official website, [EXSIM | Personal Data General Notice](#).

Environmental Stewardship

EXSIM embraces environmentally responsible practices across our operations and properties, focusing on optimising resource efficiency and implementing energy saving features. Acknowledging the growing impact of climate change, we take active steps to reduce our environmental footprint, recognising that meaningful progress towards sustainability requires collective efforts and shared responsibility.

Our FY2025 Progress

- Commenced disclosures on Scope 1, Scope 2 and limited Scope 3 emissions
- 223 MT of construction waste recycled

Material Sustainability Matters

- Energy, Emissions and Climate Resilience
- Material Consumption
- Waste Management
- Water Consumption

Key Stakeholder Groups



Energy, Emissions and Climate Resilience

We prioritise emission reduction and climate resilience by integrating energy-efficient systems, smart technologies and renewable energy solutions, lowering both our carbon footprint and operational costs. Our construction and design strategies embed sustainability features across developments, supporting long-term environmental performance.

Eco-Conscious Features in our Property Development

	Solar Photovoltaic Panels	Supporting renewable energy by installing solar PV systems on rooftops to reduce energy consumption by 5% to 10%, primarily in common areas
	EV Charging	Encouraging electric vehicle ("EV") usage by installing EV charging stations in car parks
	Energy Efficiency Label	Implementing energy-efficient electrical appliances, such as air-conditioning systems with a three to five-star rating from the Energy Commission
	Natural Ventilation	Designing common areas that maximise natural ventilation and daylight penetration to reduce reliance on artificial lighting and cooling
	Moving Forward to LED Lights	Replacing conventional lighting with energy-efficient LED lights, primarily in common areas, to reduce energy consumption by approximately 40%
	Units Internal Material	Utilising low Volatile Organic Compound ("VOC") paints for internal unit finishes, providing a low-hazard, eco-friendly option without compromising performance
	Green Plot Ratio ("GPR")	Incorporating high greenery provisions into project landscapes by applying the Green Plot Ratio (GnPR >1) to support sustainable urban planning
	Alternating Current - Variable Voltage Variable Frequency ("AC-VVVF")	Installing energy-efficient elevator systems to reduce power consumption by approximately 25% to 30%

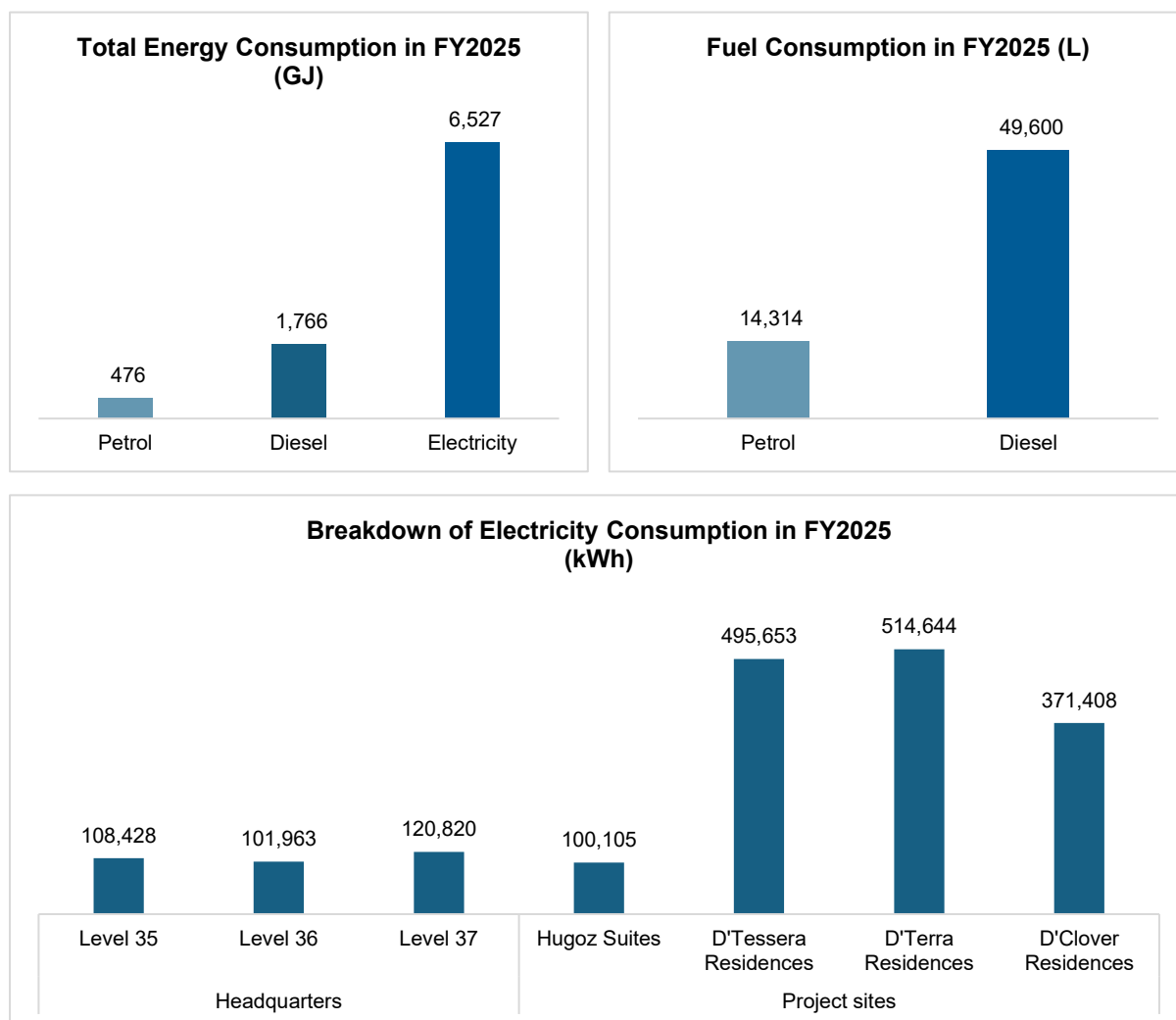
Green Real Estate (“GreenRE”) Certification

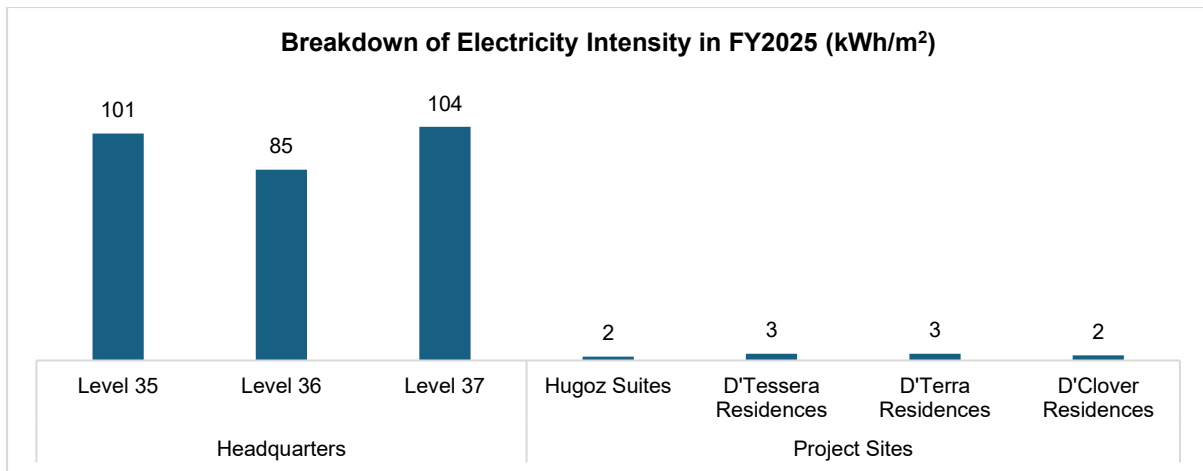
EXSIM incorporates green building design across all new and ongoing developments, with 100% of ongoing projects being GreenRE certified and all developments targeting GreenRE Gold or equivalent certification. This approach integrates energy-efficient features, sustainable materials and smart building systems from early planning to completion, supporting long-term environmental performance and residents’ well-being.

 Branniganz Suites @ Bukit Bintang	GreenRE Gold certified (provisional)	 Hugoz Suites @ KL City Centre	GreenRE Gold certified (provisional)
 The Kingswoodz @ Bukit Jalil	GreenRE Silver certified (provisional)	 Kyliez Suites @ KL City Centre	GreenRE Gold certified (provisional)
 D'Clover Residences	GreenRE Gold certified (provisional)	 Noordinz Suites @ George Town	GreenRE Silver certified (provisional)
 D'Terra Residences	GreenRE Gold certified (provisional)	 The Fiddlewoodz @ KL Metropolis	GreenRE Silver certified (provisional)
 D'Tessera Residences	GreenRE Gold certified (provisional)	 Veladaz Residences @ Bukit Jalil	GreenRE Silver certified (provisional)
 The Stallionz @ Ipoh White Times Square	GreenRE Gold certified (provisional)	 The Aldenz	GreenRE Gold certified (provisional)
 Qubaz Suites @ Kuala Terengganu	GreenRE Bronze certified (provisional)	 Bayu Residences	GreenRE Bronze certified (provisional)
 Sea Crestz @ Kuantan Waterfront Resort City	GreenRE Bronze certified (provisional)	 Sejati Sentral Sandakan	GreenRE Bronze certified (provisional)
 The Vividz @ Bukit Jalil	GreenRE Silver certified (provisional)	 Hanaz Suites @ KL City Centre	GreenRE Gold certified (provisional)

Energy Consumption

In FY2025, the Company's total energy consumption amounted to 8,556 GJ, primarily driven by purchased electricity, which accounted for 76.3%, with the remaining 23.7% attributed to fuel usage from company vehicles and project sites. The Company also recorded a total electricity intensity of 300 kWh per metre square. Diesel was the predominant fuel source, primarily utilised to power the company and machinery at project sites. Petrol consumption was mainly attributed to the use of company-owned vehicles.





Note:

1. Fuel consumption includes data from company-owned vehicles and diesel-powered generators and machinery, covering operations at the headquarters and project sites
2. Electricity consumption and intensity encompass data from the headquarters (Level 35–37) and project sites, including Hugoz Suites, D'Tessera Residences, D'Terra Residences and D'Clover Residences.



GHG Emissions

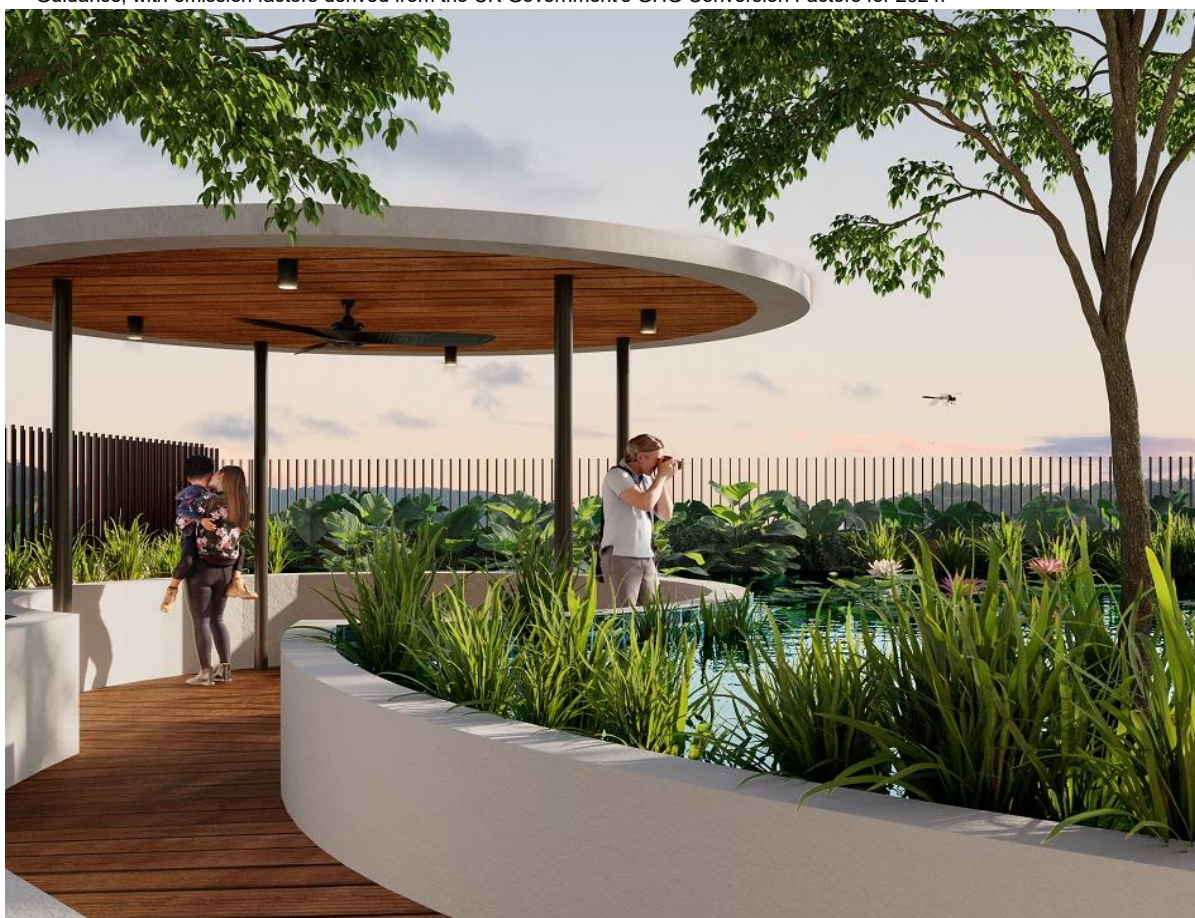
In the year under review, the Company commenced monitoring and disclosure of GHG emissions for Scope 1, Scope 2 and limited Scope 3 categories, specifically employee commuting and business travel by land.

Scope 1 emissions comprised fuel combustion from petrol and diesel used by company-owned vehicles, generators and machinery, while Scope 2 GHG emissions resulted from electricity consumption at our headquarters and project sites. Scope 3 GHG emissions totalled 226 tCO₂e, primarily driven by employee commuting, which contributed 210 tCO₂e based on travel by 207 employees from the headquarters. Business land travel accounted for the remaining 16 tCO₂e.

FY2025 Total GHG Emissions (tCO ₂ e)	
Scope 1 GHG Emissions ¹	158
Scope 2 GHG Emissions ²	1,403
Scope 3 GHG Emissions ³	226
Total	1,787

Note:

1. Scope 1 GHG emissions for mobile combustion (petrol and diesel consumption by Company-owned vehicle) and stationary combustion (diesel consumption by generators at project sites) are calculated following the GHG Protocol Scope 1 Guidance, with emission factors derived from the UK Government's GHG Conversion Factors 2024.
2. Scope 2 GHG emissions for purchased electricity (location based) are calculated using the location-based approach, in accordance with the GHG Protocol Scope 2 Guidance. The emission factors are derived from the 2022 Grid Emission Factors provided by Grid Malaysia, specifically for Peninsular Malaysia.
3. Scope 3 GHG emissions for business travel is calculated using the distance-based method as outlined by the GHG Protocol Scope 3 Guidance, with emission factors derived from the UK Government's GHG Conversion Factors for 2024.

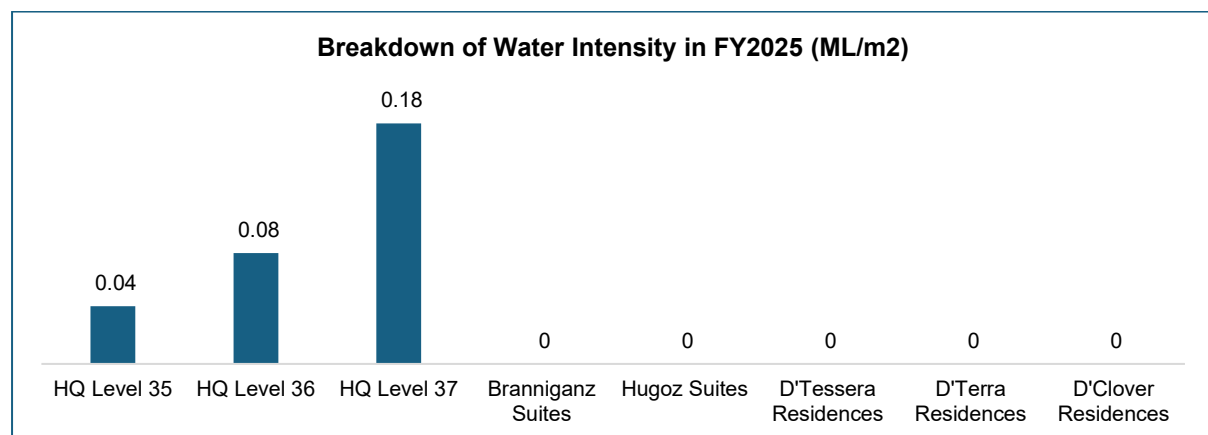
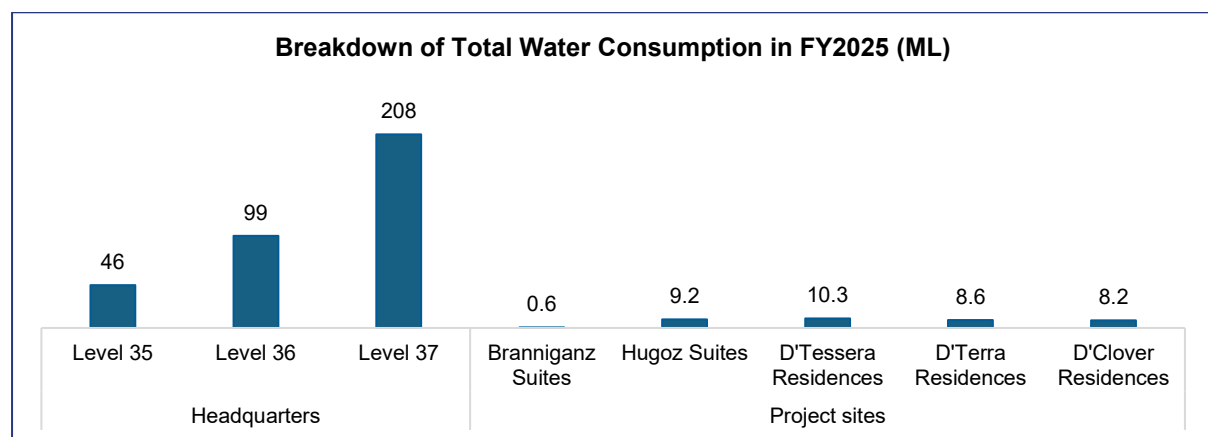


Water Consumption

We recognise the importance of responsible water management to reduce waste and advance long-term sustainability. The Company implements targeted conservation measures that align with environmental goals and strengthen ecological stewardship.

We prioritise water-efficient technologies and practices to minimise environmental impact. Key initiatives include the use of sanitary fittings certified under the Water Efficiency Product Labelling Scheme (“WEPLS”), rainwater harvesting systems for landscape irrigation and an On-Site Detention (“OSD”) tank with over 30% additional capacity to enhance water management and flood resilience.

In FY2025, we recorded a total water consumption of 390 Megalitres (“ML”) across our headquarters and project sites, with the level 37 head office accounting for the majority of the usage.



Waste Management

The Company's approach to waste management focuses on minimising environmental degradation and managing operational costs, while supporting long-term sustainability priorities. Recycling and waste reduction initiatives enhance resource efficiency across our operations.

At our headquarters and project sites, we actively promote the 3R principles (Reduce, Reuse, Recycle) through the provision of recycling bins and targeted awareness initiatives. Waste segregation is actively encouraged to divert recyclable materials from landfills while mitigating environmental pollution. Segregated waste is then systematically collected and tracked, with non-scheduled waste recycled where feasible. Residual waste is disposed of responsibly in compliance with relevant regulations.

Waste Management Initiatives



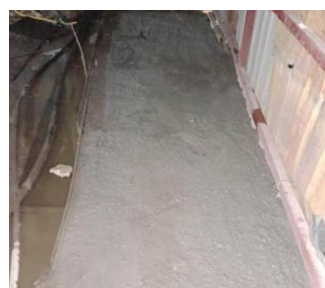
Provide segregation area for construction waste such as timber, plastic and concrete.



Provide recycle bin for domestic waste such as paper, plastic and aluminium can.



Provide recycle bin for steel



Concrete wastage used as a temporary walkway.



Repurpose old zinc metal deck as a septic tank storage.



Reuse rebars as a shoe rack.

Total Waste Generated

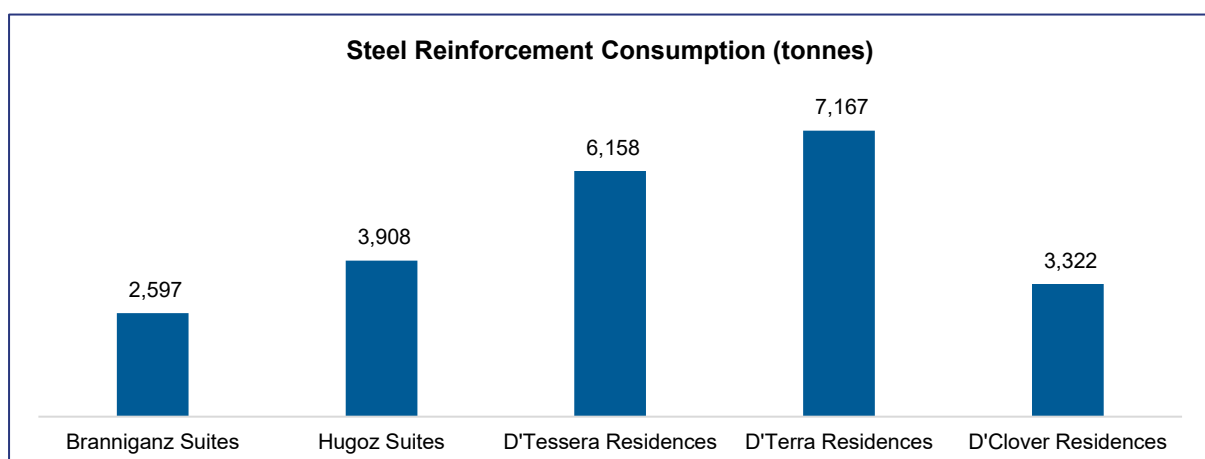
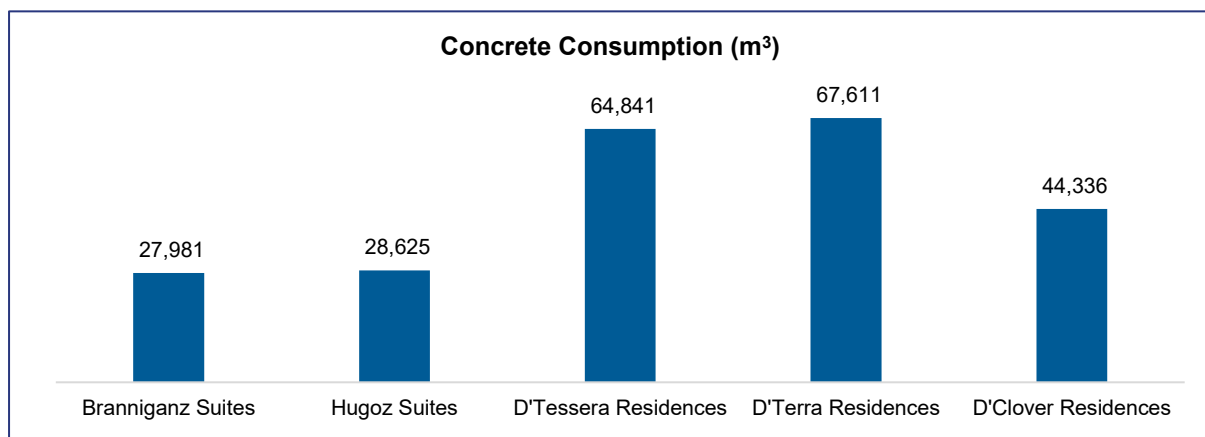
In FY2025, the Company commenced monitoring construction waste generated across project sites, totalling 3,825 tonnes. A significant portion of this comprised concrete, bricks and scrap metal, common by-products of construction activities. We actively monitor these materials to identify opportunities for waste reduction and enhanced operational efficiency. Notably, 6% of total waste was diverted from disposal as a result of effective reuse and recycling initiatives, marking progress towards more sustainable construction practices. Concrete waste was repurposed into temporary walkways, while old zinc metal decking was innovatively reused as septic tank storage.

Total Waste (tonnes)		
Project Sites	Total Waste Diverted from Landfill	Total Waste Directed to Disposal
Branniganz Suites	39	726
Hugoz Suites	74	647
D'Tessera Residences	49	649
D'Terra Residences	61	98
D'Clover Residences	0	1,482
Total	223	3,602

Material Consumption

We prioritise efficient resource utilisation to support sustainable growth, reduce waste and strengthen operational resilience.

In addition, the Company has commenced tracking two primary construction materials, concrete and steel bars, which are essential to the structural integrity of our projects. Monitoring these inputs enables more effective resource planning and reinforces quality assurance across our developments.



Social Accountability

EXSIM's efforts towards fostering positive social impact are reflected in our focus on health and safety, inclusive labour practices and community engagement. Fostering strong stakeholder relationships, promoting diversity and upholding responsible business operations are key contributors to social development, ensuring alignment with sustainable practices and regulatory standards.

Our FY2025 Progress

- 6,688 hours of training provided for 737 attendees
- Contributed RM6,380,830 for CSR initiatives
- Zero fatalities and LTIR
- Zero substantiated cases of human rights violations and discrimination

Material Sustainability Matters

- Health and Safety
- Labour Practices and Standards
- Diversity and Employee Development
- Community Engagement and Contribution

Key Stakeholder Groups



Health and Safety

We are committed to upholding a safe and healthy environment for all stakeholders across our development life cycle, including employees, contractors and site visitors. Ensuring adherence to health and safety standards is a regulatory requirement and a core aspect of our operational integrity and social responsibility.

Our occupational safety and health (“OSH”) are guided by relevant national regulations, including the Occupational Safety and Health Act 1994 and its amendments. We implement structured site safety management plans, regular risk assessments and ongoing training programmes to ensure a high standard of awareness and compliance across our operations. A proactive safety culture helps prevent incidents, safeguard lives and maintain stakeholder confidence throughout project delivery.

OSH Committee

An OSH Committee is established at each project site, consisting of project management personnel, site managers, consultants and contractors. The committee oversees the implementation of safety protocols, with site managers and health and safety officers conducting daily inspections. The appointed health and safety officer prepares monthly reports on health and safety issues and coordinates safety programmes to ensure a safe and healthy working environment.

OSH Performance Metrics

In FY2025, we recorded zero substantiated incidents of non-compliance with health and safety regulations and zero LTIR.

	FY2025
Total number of hours worked	2,160
Number of lost-time injuries	0
Number of fatalities as a result of work-related injuries or ill health	0
LTIR	0

Note:

1. LTIR was calculated based on 200,000 of hours worked
2. The total number of hours worked refers to the EXSIM HQ workforce only

On-Site OSH Training

The Company prioritises the safety and well-being of our construction workers and employees by mandating regular participation in safety training sessions. These programmes are conducted by OSH subject matter experts from within the Company and accredited external providers, to ensure high standards of safety across the organisation.

50 employees received
OSH training in FY2025





Basic, Intermediate and Advance Scaffold Inspector

A six-day programme providing comprehensive training for scaffold inspectors, covering essential safety standards, inspection techniques and best practices across basic, intermediate and advanced levels to ensure regulatory compliance and workplace safety.



Basic Occupational First Aid, Cardiopulmonary Resuscitation ("CPR") and Automated External Defibrillator ("AED")

A focused training session on emergency procedures, designed to equip participants with essential skills for swift and efficient response to workplace injuries or medical emergencies, supporting on-site health and safety.



Fire Safety Talk

An educational session conducted by the Fire and Rescue Department of Malaysia, providing essential insights into fire safety. Participants learn critical actions to take during a fire emergency and receive hands-on training on the proper use of fire extinguishers.



Workshop on Construction Work Design and Management ("CDM")

A workshop offering practical insights into OSH principles in construction, with a focus on design and planning practices that promote compliance and a safe working environment.



OSH Coordinator Training

A training programme equipping participants with the competencies needed to coordinate and implement effective OSH practices, supporting a compliant and secure workplace environment.

Labour Practices and Standards

We are committed to upholding fair, safe and ethical labour practices across the organisation. This includes full compliance with the Employment Act 1955 and its amendments, ensuring fair wages, regulated working hours and a safe, respectful and inclusive workplace.

To reinforce our commitment, our Labour and Human Rights Policy guides our efforts to identify and mitigate potential human rights violations, while our due diligence process, aligned with the UN Guiding Principles on Business and Human Rights, includes regular policy reviews and rigorous impact assessments.



ZERO substantiated cases concerning human rights violations in FY2025



ZERO reported incidents of discrimination in FY2025

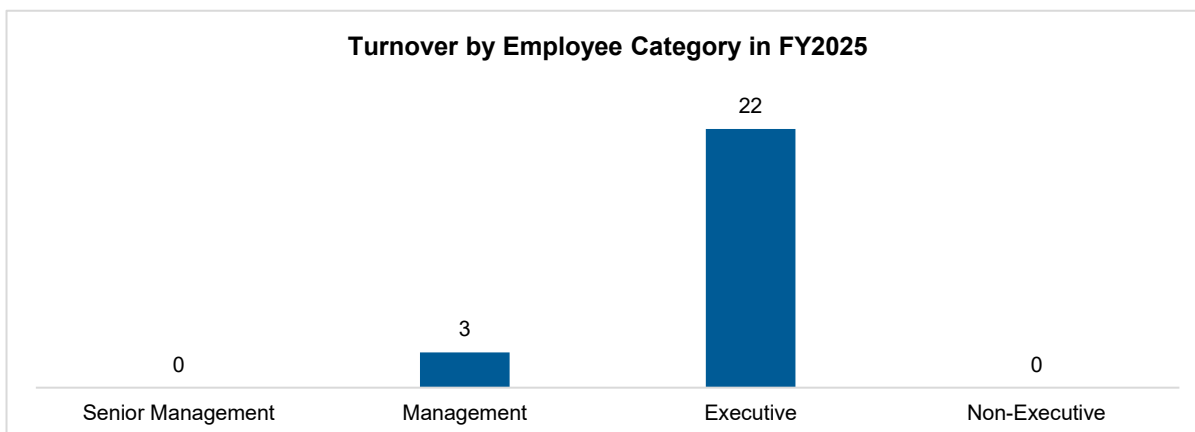
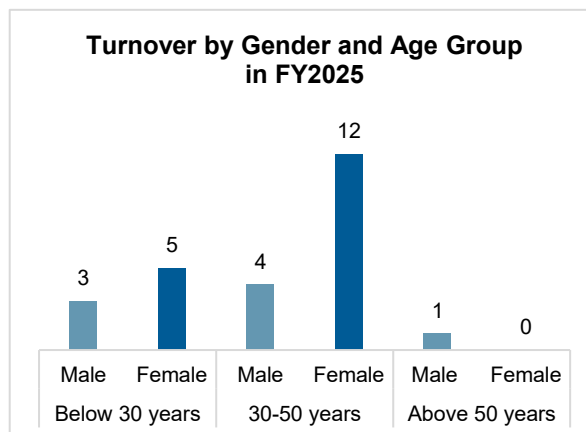
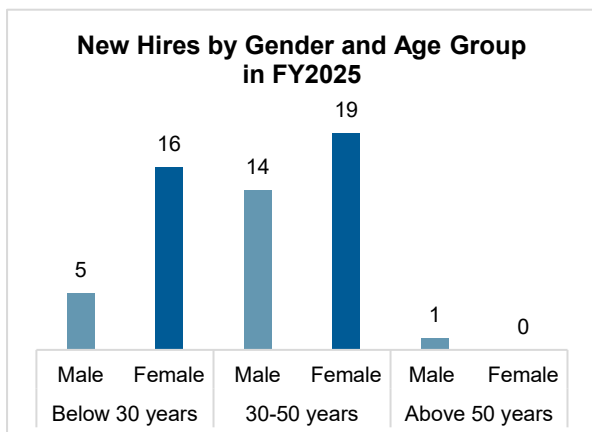
Fair Hiring Process

The Company's recruitment process adheres to the following procedures to ensure compliance with legal standards and fair hiring practices.

Recruitment Procedures		
	Develop Clear Job Descriptions	Clearly define job roles, qualifications and expectations to attract suitable candidates and avoid bias. Advertise vacancies through job portals, social media channels and relevant platforms to reach a diverse and inclusive talent pool.
	Conduct Structured Interviews	Implement a predefined and uniform set of interview questions to minimise bias and ensure consistency. Provide all candidates an equal opportunity to demonstrate their capabilities based on merit.
	Ensure Equal Opportunity	Ensure all employment decisions are free from bias related to ethnicity, gender, age and other protected traits. We set clear diversity KPIs such as gender balance, without compromising on merit. These actions support an inclusive workplace and reflect sustainable recruitment and talent development.
	Decision Making	Hiring decisions are based solely on qualifications, experience and alignment with job requirements. Each candidate's potential contribution to organisational diversity is considered alongside their core competencies.
	Train Hiring Personnel	Equip hiring managers with training on legal compliance, unconscious bias and fair recruitment practices to foster an inclusive hiring culture.
	Background Checks and References	Verify that candidates have no history of corruption or related offences by applying consistent, lawful background and reference checks to all candidates, ensuring uniform and non-discriminatory treatment.

	Offer Transparent Communication	Maintain open communication with candidates by providing updates on application status, outlining selection criteria and where possible, offering feedback on hiring decisions.
	Monitor and Evaluate	Regularly review hiring processes and outcomes to ensure fairness, compliance and identify opportunities for continuous improvement.

The Company welcomed a total of 55 new hires and recorded 25 turnovers in FY2025.



Diversity and Employee Development

EXSIM believes that a diverse and inclusive workforce strengthens collaboration and drives long-term value. We promote equal opportunity through targeted training and awareness initiatives, creating a workplace where individuals feel respected, empowered and supported to reach their full potential.

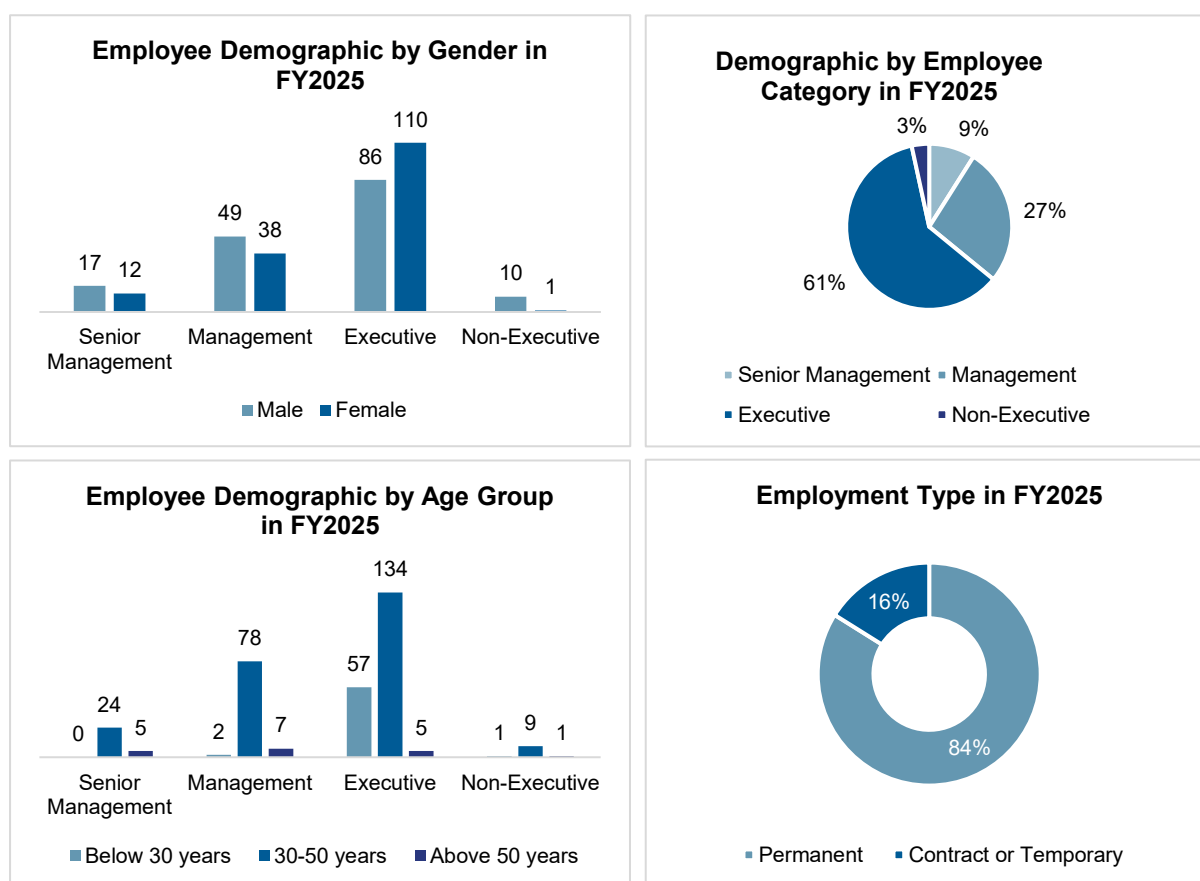
We invest in talent development through structured training, transparent performance appraisals and continuous employee engagement. These efforts ensure alignment between individual growth and organisational goals, while reinforcing fairness, accountability and long-term retention.

Board Diversity

This reporting year, EXSIM's Board of Directors comprises three members, all of whom are men aged above 50 years old.

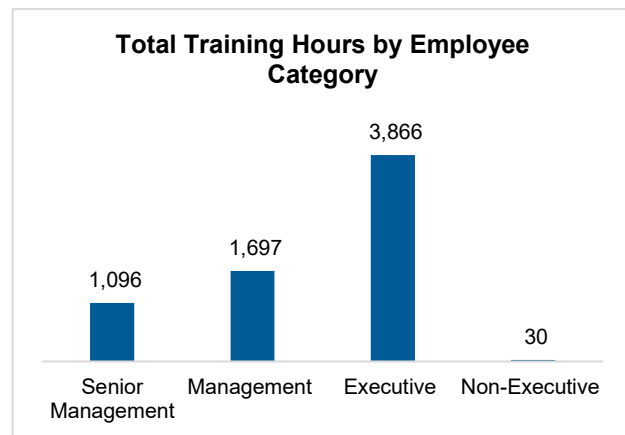
Employee Diversity

In FY2025, our workforce totalled 323 employees, comprising primarily executive roles (61%), followed by management roles (27%), senior management positions (9%) and non-executives (3%).

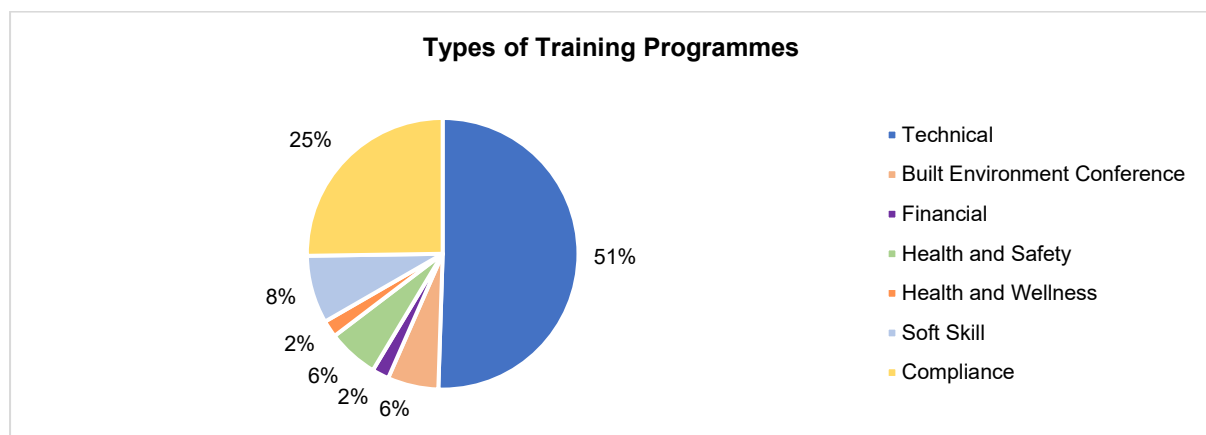


Employee Development

We implemented a Training Needs Analysis (“TNA”) to assess each employee’s specific career development needs. The process allows us to design an Annual Training Plan to address specific competency gaps within our workforce, facilitating their skill development and enhancing their performance. In FY2025, we provided training in areas such as compliance, built environment, financial literacy and health and safety.

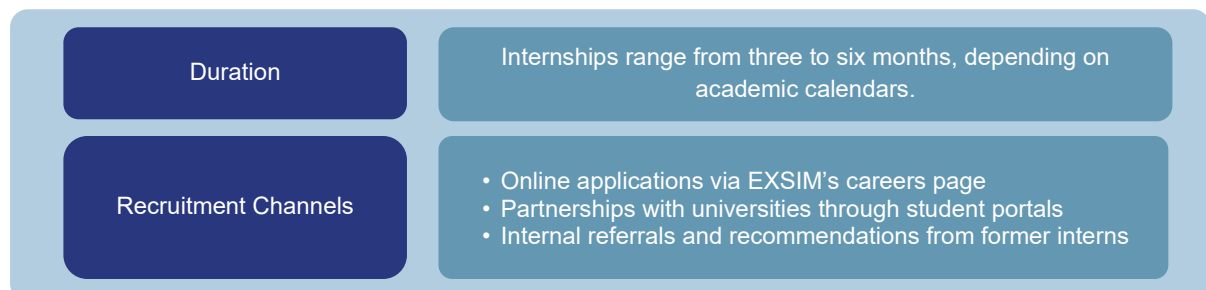


We provided a total of 6,688 hours in training, benefitting 737 attendees.



Young Talent Development – Internship Programme

We offer a structured internship programme designed to provide hands-on experience for diploma, undergraduate and postgraduate students in fields such as property development, architecture, mechanical or civil engineering, finance, marketing, sales and human resources. Interns are immersed in real project environments, contributing meaningfully to ongoing developments within the Company. This structured approach strengthens their professional capabilities and serves as a potential pathway to full-time employment for high-performing individuals, reinforcing our long-term talent pipeline.



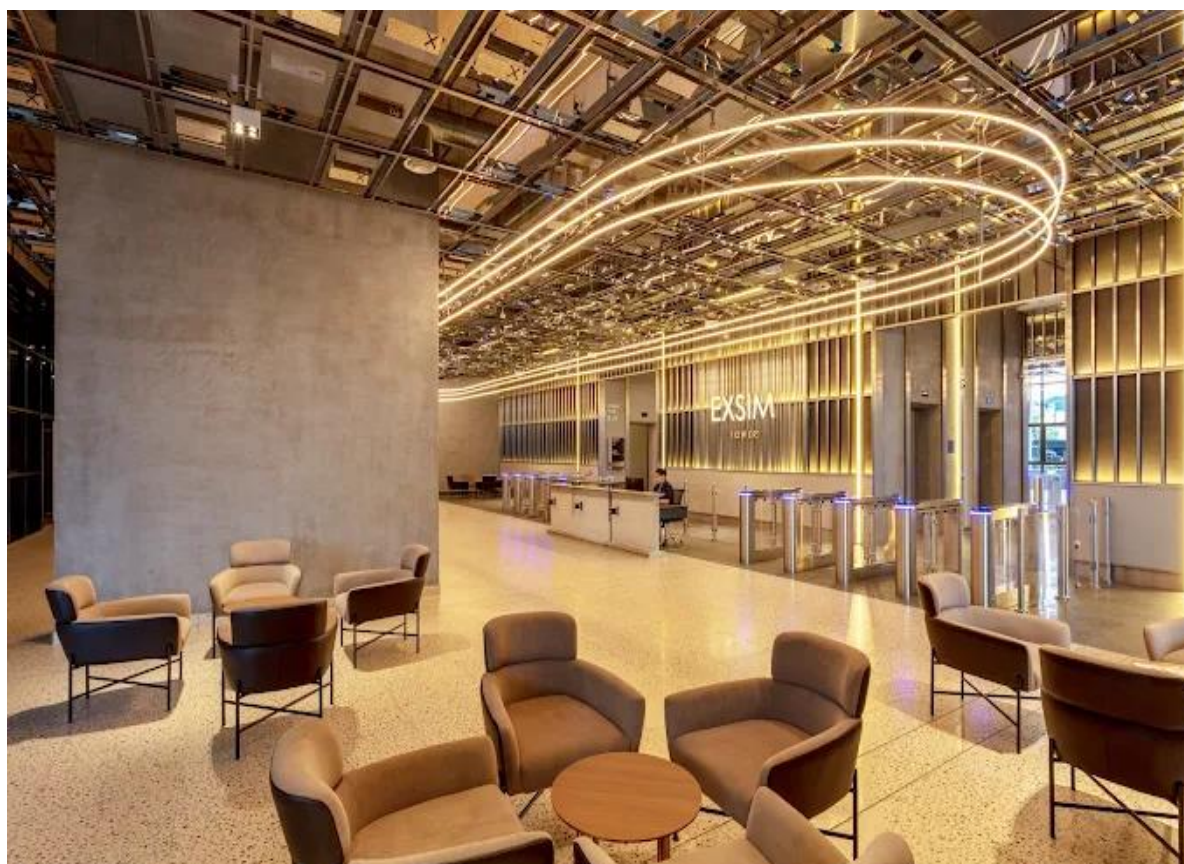
Performance Appraisal

As part of our employee development efforts, EXSIM conducts annual performance appraisals at the end of each financial year, coordinated by the Human Resources Department. Supervisors set formal KPIs, documented in the Performance Appraisal Form, with progress monitored through ongoing assessments throughout the year.

319 employees received appraisals in FY2025



Appraisal Process		
1.	Self-Assessment	Employees evaluate their own performance, identifying strengths and areas for improvement.
2.	Evaluation	Immediate superiors and Head of Departments (“HODs”) assess employee performance using predefined KPIs and qualitative feedback.
3.	Feedback and Discussion	A meeting is held to provide constructive feedback and set goals for the upcoming period.
4.	Final Ratings and Rewards	Performance ratings are communicated during the feedback session, directly influencing decisions related to promotions, bonuses and salary adjustments.
5.	Integration into Reward System	Integrate promotions, career advancement opportunities and performance-based bonuses into a structured reward system that recognises and reinforces employee contributions.
6.	Reporting and Transparency	Ensure the appraisal process is transparent and inclusive, with clearly communicated criteria that reflect organisational values and support fair performance evaluation.



Employee Benefits

Our employee offerings go beyond financial compensation and statutory provisions to address the diverse needs of our workforce. The enhanced benefits package includes life insurance, preventive healthcare, examination leave and related allowances. The Company also conducts regular reviews to ensure these provisions remain relevant and responsive to evolving employee expectations.

	Disability & Invalidity Coverage under Social Security Organisation ("SOCSO")		Retirement Provision under Kumpulan Wang Simpanan Pekerja ("KWSP")
	Parental Leave		Examination Leave
	Life Insurance		Personal Accident Insurance
	Healthcare Benefits		Compassionate Leave
	Travel Allowance (Meal, Accommodation and Transport)		

Fostering a Unified and Supportive Workplace

EXSIM actively engages with our employees to foster a strong sense of unity at the workplace. We strengthen teamwork through wellness initiatives, cultural celebrations and shared experiences, while empowering personal growth via skill development programmes and inclusive workplace policies.

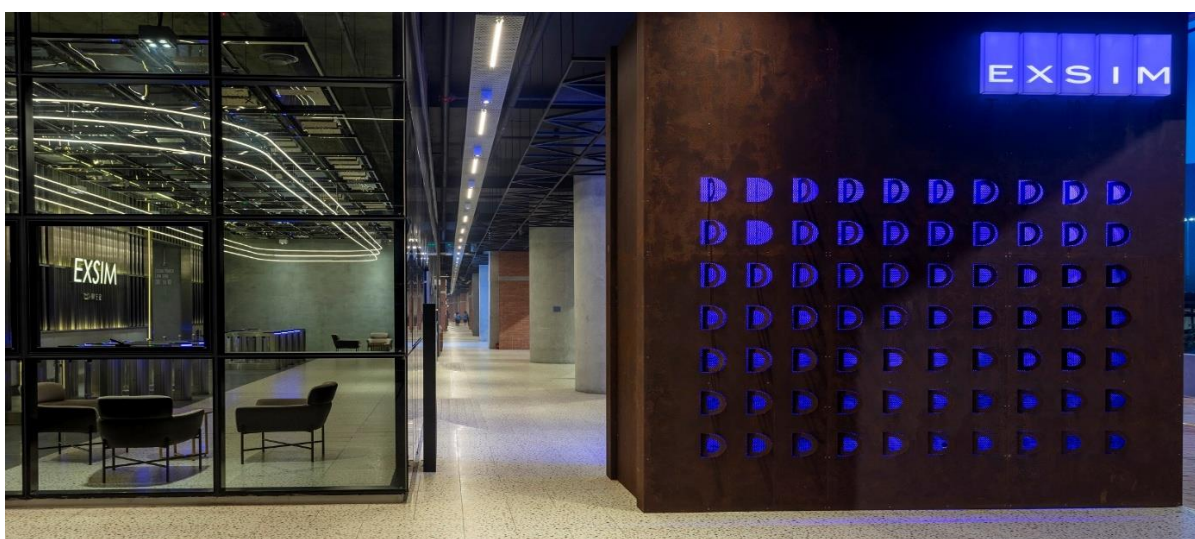
Promoting Physical and Mental Well-being
Organising a range of wellness initiatives, such as yoga sessions, mental health talks and nutrition workshops to encourage healthy lifestyles and support stress management. Complimentary gym access is available to all employees seeking to maintain their physical well-being.
Celebrating Multicultural Diversity
Hosting cultural events including Deepavali henna workshops, Chinese New Year gatherings, Buka Puasa Raya dinners, Mooncake Festivals and Christmas celebrations to foster inclusivity and strengthen team cohesion.
Fostering Continuous Learning and Development
Facilitating personal and professional development through internal learning opportunities, including in-house training sessions that cover both soft and technical skills, from Parenting Talks to Microsoft Excel workshops.
Building Team Spirit
Organising engagement activities, including bowling nights, themed annual dinners and overseas company trips to build camaraderie, strengthen a sense of belonging and cultivate a supportive workplace culture.

Leveraging the Employee Referral Programme
Encouraging employees across departments to refer qualified candidates for job openings to support the development of a strong talent pool while fostering cross-functional collaboration.
Providing Family-Oriented Leave Policies
Offering unique leave options, such as child care, parent care and spouse care leave demonstrates our commitment to supporting employees' personal responsibilities and cultivating an empathetic work culture.
Offering Flexible Work Arrangements
Implementing flexi-hour options to enable employees to customise their work schedules, supporting better work-life balance, enhancing productivity and reducing commuting-related carbon emissions.
Listening to Employee Feedback
Conducting biannual Employee Engagement Surveys to gather insights on job satisfaction, workplace culture and company policies, demonstrating our commitment to employee feedback and continuous improvement.
Upholding a Strong Work Culture
Upholding a zero-tolerance stance on workplace bullying, sexual harassment and misconduct, fostering a safe, respectful and inclusive environment where all employees feel secure and supported.
Enhancing Fringe Benefits
Providing enhanced fringe benefits, including Examination Leave, Preventive Health Care and Angiography CT Scan coverage, effective January 2025, to further support employee wellness.

Parental Leave

During the reporting period, we recorded a 100% return-to-work rate for male and female employees who utilised parental leave.

	Gender	FY2025
Employees Entitled to Parental Leave	Men	129
	Women	88
Number of employees who took Parental Leave	Men	2
	Women	5
Number of employees who returned after Parental Leave	Men	2
	Women	5
Number of employees who returned to work after parental leave ended that were still employed 12 months after their return	Men	2
	Women	5



Community Engagement and Contribution

Community engagement remains a cornerstone of EXSIM's sustainability approach. In FY2025, we contributed to communities, schools, institutions and associations through initiatives that resonate with their aspirations, enriching their quality of life. These investments strengthen social ties, cultivate trust and ensure positive impact, fostering meaningful connections and goodwill.

RM 6,380,830
contributed in FY2025



No.	Community Programmes	Amount (RM)
1	Donation to SJK(C) Salak South, Kuala Lumpur for the construction of a multi-purpose hall	4,300,000
2	Donation to SJK(C) La Salle, Kuala Lumpur for <i>Lembaga Pengelola Sekolah</i> ("LPS")	30,000
3	Sponsorship for the Real Estate and Housing Developers' Association Malaysia ("REHDA") Kuala Lumpur Bowling Match with Tenaga Nasional Berhad KL	5,000
4	Donation to an elderly home in Kuchai Lama, Kuala Lumpur (Amitabha Malaysia)	50,000
5	Sponsorship for the FIABCI-Malaysia Post Congress Study Tour to Kuala Lumpur	10,000
6	Sponsorship to UITM for organisation of the 1 st International Urban Planning Conference ("INUPC")	2,500
7	Donation to Tsun Jin High School, Kuala Lumpur for Twin Building Fund	200,000
8	Sponsorship for RHB Commercial Banking's CSR programme in 2024	4,900
9	Donation to SK Taman Midah 2, Kuala Lumpur for <i>Program Pendidikan Khas</i> ("PPK") 2024	5,000
10	Sponsorship of Lim Lian Geok Run Event	30,000
11	Donation to <i>Persatuan Perayaan Yee Lan OUG</i> (Yu Lan Festival and dinner, OUG local community event)	30,000
12	Donation to UOB Heartbeat Run 2024	5,000
13	Sponsorship to Dasein Academy of Art - Aquatopia	2,000
14	Sponsorship to Dasein Academy of Art - Whisper of Vitality	2,000
15	Sponsorship of Klang River Festival	300,000

16	Donation to SJK (C) Tai Thung, Kuala Lumpur for <i>Jawatankuasa Kerja Kemajuan</i> SJK (C) Jalan Sungai Besi, KL	2,000
17	Donation to <i>Persatuan Bekas Murid-murid</i> SJK (C) Yoke Nam, Kuala Lumpur for YNAA Badminton Tournament 2024	8,000
18	Donation to SJKC Kwong Hon, Kuala Lumpur for Smart Classroom Facilities and Annual School Activity Fund	50,000
19	Sponsorship to Department of Irrigation and Drainage, Kuala Lumpur for World Rivers Day 2024	50,000
20	Sponsorship to <i>Kompleks Tarbiyyah Kuala Terengganu - Majlis Makan Malam</i>	5,000
21	Donation to Wisma Nantah refurbishment, for New Era University College usage	1,000,000
22	Sponsorship to PIBG SJK (C) Salak South	250,000
23	Donation to Central Christian Church of Malaysia	50,000
24	Donation for Chong Hwa High School Building Fund	10,000
25	Sponsorship to SJK (C) Jinjang Selatan	20,000
26	Sponsorship to Dasein Academy of Art – Interstellar Artisans	1,500
27	Sponsorship to Dasein Academy of Art – Golden Hope	500
28	Sponsorship to Dasein Academy of Art Mural Painting Project	4,500
Total		6,380,830

Progressing Towards a Better Tomorrow

At EXSIM, sustainability is woven into our strategies, operations and culture, shaping a foundation for continuous progress. As we align with globally recognised frameworks, we continue to elevate our sustainability performance. Our commitment is rooted in product excellence and innovation while upholding responsible practices and care for both employees and society at large.

Our properties embody our tenet of new age ingenuity and eco-conscious innovation, setting new benchmarks for contemporary living. Staying true to this ethos, we are targeting Green Building Index certification for every launch, embedding green practices from design to delivery. As sustainability gains momentum across industries and markets, EXSIM is dedicated to advancing eco-friendly solutions and contributing to a resilient, planet-positive economy.

Performance Data Table

Indicator	Unit	FY2025
Anti-Corruption		
Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category		
• Senior Management	Percentage	NA
• Management	Percentage	NA
• Executive	Percentage	NA
• Non-Executive	Percentage	NA
Bursa C1(b) Percentage of operations assessed for corruption related risks	Percentage	NA
Bursa C1(c) Confirmed incidents of corruption and actions taken	Number	NA
Community/Society		
Bursa C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	6,380,830
Bursa C2(b) Total number of beneficiaries of the investment in communities	Number	28
Diversity		
Bursa C3(a) Percentage of employees by gender and age group, for each employee category		
Gender group by employee category		
• Senior Management (Male)	Percentage	59
• Senior Management (Female)	Percentage	41
• Management (Male)	Percentage	56
• Management (Female)	Percentage	44
• Executive (Male)	Percentage	44
• Executive (Female)	Percentage	56
• Non-Executive (Male)	Percentage	91
• Non-Executive (Female)	Percentage	9
Age group by employee category		
• Senior Management (<30)	Percentage	0
• Senior Management (30-50)	Percentage	83
• Senior Management (>50)	Percentage	17
• Management (<30)	Percentage	2
• Management (30-50)	Percentage	90
• Management (>50)	Percentage	8
• Executive (<30)	Percentage	29
• Executive (30-50)	Percentage	68
• Executive (>50)	Percentage	3
• Non-Executive (<30)	Percentage	9
• Non-Executive (30-50)	Percentage	82
• Non-Executive (>50)	Percentage	9
Bursa C3(b) Percentage of directors by gender and age		
• Male	Percentage	100
• Female	Percentage	0
• <30	Percentage	0
• 30-50	Percentage	0
• >50	Percentage	100
Energy Management		
Bursa C4(a) Total energy consumption	Gigajoule	6,527
Occupational Health and Safety		
Bursa C5(a) Number of work-related fatalities	Number	0
Bursa C5(b) Lost time incident rate ("LTIR")	Rate	0

Bursa C5(c) Number of employees trained on health and safety standards	Number	50
Labour Practices and Standards		
Bursa C6(a) Total hours of training by employee category		
• Senior Management	Hours	1,096
• Management	Hours	1,697
• Executive	Hours	3,866
• Non-Executive	Hours	30
Bursa C6(b) Percentage of employees that are contractors or temporary staff		
• Permanent	Percentage	84
• Contract	Percentage	16
Bursa C6(c) Total number of employee turnover by employee category		
• Senior Management	Number	0
• Management	Number	3
• Executive	Number	22
• Non-Executive	Number	0
Bursa C6(d) Number of substantiated complaints concerning human rights violation	Number	0
Supply Chain Management		
Bursa C7(a) Proportion of spending on local suppliers	Percentage	100
Data Privacy and Security		
Bursa C8(a) Number of substantiated complaints concerning breaches of customer privacy or losses of customer data	Number	0
Water		
Bursa C9(a) Total volume of water used	Megalitres	390
Waste Management		
Bursa C10(a) Total waste generated	Metric tonnes	3,825
Bursa C10(a)(i) Total waste diverted from disposal	Metric tonnes	223
Bursa C10(a)(ii) Total waste directed to disposal	Metric tonnes	3,602
Emissions Management		
Bursa C11(a) Scope 1 emissions in tonnes of CO ₂ e	tCO ₂ e	158
Bursa C11(b) Scope 2 emissions in tonnes of CO ₂ e	tCO ₂ e	1,403
Bursa C11(c) Scope 3 emissions in tonnes of CO ₂ e (business travel and employee commuting)	tCO ₂ e	226

GRI Content Index

Statement of use	EXSIM Development Sdn. Bhd. has reported the information cited in this GRI content index for the period 1 April 2024 to 31 March 2025 with reference to the GRI Standards	
GRI 1 used	GRI 1: Foundation 2021	
GRI STANDARD	DISCLOSURE	LOCATION (PAGE)
GRI 2: General Disclosures 2021	2-1 Organisational details	4
	2-2 Entities included in the organisation's sustainability reporting	7
	2-3 Reporting period, frequency and contact point	7
	2-5 External assurance	7
	2-6 Activities, value chain and other business relationships	7, 14-16
	2-7 Employees	48
	2-8 Workers who are not employees	48
	2-9 Governance structure and composition	13
	2-10 Nomination and selection of the highest governance body	13
	2-11 Chair of the highest governance body	13
	2-12 Role of the highest governance body in overseeing the management of impacts	13
	2-13 Delegation of responsibility for managing impacts	13
	2-14 Role of the highest governance body in sustainability reporting	13
	2-22 Statement on sustainable development strategy	10
	2-23 Policy commitments	11
	2-24 Embedding policy commitments	11
	2-26 Mechanisms for seeking advice and raising concerns	7
	2-27 Compliance with laws and regulations	14
	2-29 Approach to stakeholder engagement	14-16
GRI 3: Material Topics 2021	3-1 Process to determine material topics	17
	3-2 List of material topics	18
	3-3 Management of material topics	19, 25-54
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	22-23
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	31
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	37
	302-3 Energy intensity	38
	302-4 Reduction of energy consumption	37
GRI 303: Water and Effluents 2018	303-2 Management of water discharge-related impacts	40
	303-5 Water consumption	40
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	39
	305-2 Energy indirect (Scope 2) GHG emissions	39
	305-3 Other indirect (Scope 3) GHG emissions	39
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	41-42
	306-2 Management of significant waste-related impacts	41-42
	306-3 Waste generated	41-42
	306-4 Waste diverted from disposal	42
	306-5 Waste directed to disposal	42
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	47
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	51
	401-3 Parental leave	52
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	44-45
	403-2 Hazard identification, risk assessment, and incident investigation	44

	403-3 Occupational health services	44
	403-4 Worker participation, consultation, and communication on occupational health and safety	44
	403-5 Worker training on occupational health and safety	44-45
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	44
	403-8 Workers covered by an occupational health and safety management system	44
	403-9 Work-related injuries	44
	403-10 Work-related ill health	44
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	49
	404-2 Programmes for upgrading employee skills and transition assistance programmes	49-50
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	48
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	46
GRI 409: Forced or Compulsory Labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	46
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programmes	53-54
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	33