# BESHOM

THE BEST STARTS FROM HOME

### **BESHOM HOLDINGS BERHAD**

Registration No. 202101001114 (1401412-A)

2025

BEYOND

**A Journey to Greater Heights** 

SUSTAINABILITY STATEMENT 2025



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# **ABOUT** THIS REPORT

Beshom Holdings Berhad's ("BESHOM" or the "Company") Sustainability Statement ("Report") highlights the Company's ongoing approaches and commitment to integrating sustainability into our business operations and delivering long-term value to our stakeholders. This Report, published alongside BESHOM's Annual Report ("AR") for the financial year ended 30 April 2025 ("FY2025"), reports the sustainability performance, efforts, and progress of BESHOM and its subsidiaries ("Group") for FY2025.

This Report has been prepared in line with the Main Market Listing Requirements ("MMLR") of Bursa Malaysia Securities Berhad ("Bursa Securities") and continues to include the common sustainability matters and indicators required.

We have also taken into consideration the Sustainability Reporting Guide - 3rd Edition and its accompanying Toolkits and relevant international sustainability reporting framework and requirements in the preparation of this Report.

This Report has been prepared in accordance with the GRI Standards.

This Report has been reported to and approved by the Board of Directors (the "Board") of BESHOM.



ABOUT THIS REPORT

### ABOUT THIS REPORT (continued)

#### **REPORTING BASIS AND SCOPE**

This Report covers BESHOM Group's main revenue-generating business segments in Malaysia, including Multi-Level Marketing ("MLM"), Wholesale, Retail, and Manufacturing, property management, and operations at the corporate office in Klang, Selangor. These business segments account for the vast majority of the Group's revenue, with minimal contributions from business ventures in Brunei. Unless otherwise stated, this Report excludes other business activities such as credit & leasing and insurance, as their financial, environmental, and social impacts are deemed insignificant.



BESHOM's headquarters is in Wisma Hai-O, Klang, Selangor Darul Ehsan.



The MLM segment is operated by Sahajidah Hai-O Marketing Sdn. Bhd. ("SHOM") with a presence in Malaysia and Brunei. Customers of the MLM segment are largely based in Malaysia, while markets in Brunei represent a minor portion of MLM's customer base.

SHOM works with MLM distributors who represent our products and we have 29 MLM branches, stockists, and sales points across East and West Malaysia.



**SEGMENT** 

The Wholesale segment is operated by Hai-O Enterprise Bhd., Hai-O Medicine Sdn. Bhd., Kinds Resource Sdn. Bhd., Grand Brands (M) Sdn. Bhd. and Chop Aik Seng Sdn. Bhd.

Qustomers of the Wholesale segment is mostly based in Malaysia.



The Retail segment is operated by Hai-O Raya Bhd., with 56 outlets including franchises across East and West Malaysia and an online retail store.

RETAIL SEGMENT With a local and online presence, the Retail segment is able to serve both Malaysian and overseas customers.



The Manufacturing segment is operated by SG Global Biotech Sdn. Bhd., QIS Research Laboratory Sdn. Bhd., Yan Ou Holdings (M) Sdn. Bhd. and Yan Ou Marketing (Intl) Sdn. Bhd.

Customers of the Manufacturing segment are mostly based in Malaysia.

The data and information reported in this Report cover the financial period up to 30 April 2025, unless otherwise stated.

### **ASSURANCE**

The FY2025 water, energy, and emissions data disclosed in this Report have been audited by the Group's internal auditors.

Arising from the audit, the Group noted a few potential improvement areas involving the data collection and calculation process. The Management has made the necessary amendments and developed the necessary action plans to implement these enhancements.

There are no material inaccuracies in relation to the FY2025 water, energy, and emissions data disclosed in this Report.

Key data presented in this Report has been internally validated by the Management.

This Report has not been subjected to external assurance.

### **CONTACT US**

For more information on BESHOM's policies and management processes, please visit our corporate website at www.beshom.com. If you have any questions about this Report, please contact us at *ir@beshom.com*.

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# **GROUP MANAGING** DIRECTOR'S MESSAGE



**66** The global and domestic business environment continues to evolve while BESHOM Group diligently monitors these changes and responds strategically to economic and geopolitical uncertainties, which are expected to continue into FY2026. 99

Through the Group's core business segments, including the MLM, Retail, and Wholesale businesses, the Group supports the development of people and promotes accessibility to healthcare and wellness products. In alignment with our business focus, the Group has set 14 sustainability key performance indicators ("KPIs") and relevant targets for FY2025, ranging from topics of business sustainability, people, to environment. I am pleased to report that we have achieved 13 out of 14 targets.

This year, we conducted a review of the Group's employee benefits and working arrangements through employee surveys and other engagements. The engagements highlighted the need for revising employees' benefits, workrelated allowances, and sales incentives to align with market conditions and enhance our employee rewards. In addition, we will also be introducing a staggered working hours policy to enable greater flexibility for employees, subject to their functions, to achieve better work-life arrangements and balance.

The Group's businesses offer many products which are sourced from various suppliers who are subject to our diligent selection and assessment process. In the past years, we have been engaging suppliers to understand their sustainability policies and practices, and we will continue to incorporate sustainability considerations in our supply chain. When sourcing new products, we work together with suppliers to consider more sustainable packaging options.

As of the date of this Statement, the Group has adopted a Responsible Sourcing Policy that formalises the Group's stance and commitment to upholding ethical and sustainable practices across the supply chain. This Policy sets our expectations toward our suppliers and vendors related to compliance with applicable labour laws and regulations, environmental management and pollution prevention, the provisions of a safe and healthy workplace, as well as adherence to high standards of business ethics.

Ongoing efforts are also made to incorporate more environmentally friendly packaging and packing methods, including complying with regulations imposed by certain states prohibiting single-use plastic bags at relevant stores.

In response to the introduction of IFRS S1 - General Requirements for Dicslosure of Sustianability-related Fianncial Information ("IFRS S1") and IFRS S2 - Climate Related Disclosures ("IFRS S2") by the International Sustainability Standards Board, Bursa Securities has adopted and reflected these reporting standards in the MMLR, requiring listed companies to align their corporate reports with the IFRS S1 and IFRS S2 on a staggered basis over the coming years. To prepare the Group to comply with these requirements, we provided relevant training to employees, which aims to enable employees' understanding of the reporting requirements, climate change, strengthen internal processes including the data collection process, and enable the integration of business strategies, risk management, and material sustainability matters ("MSMs") of the Group.

# GROUP MANAGING DIRECTOR'S MESSAGE

(continued)

A summary of the Group's progress towards the FY2025 sustainability KPIs, along with the updated sustainability KPIs established for FY2026, is presented as follows:



Sustainability category	FY2025 Targets	FY2025 Performance	Progress	FY2026 Targets	Supporting the SDGs
Socioeconomic	at least 15% of the sales from MLM and Retail segments made via e-commerce platform	11%	* * *	at least 11% of the sales from MLM and Retail segments made via e-commerce platform	n/a
	facilitate at least 5 cross- over projects with business alliances to cater for market needs and synergy reach	7 cross-over projects/ events	***	facilitate at least 5 cross-over projects with business alliances to cater for market needs and synergy reach	n/a
	zero incidents of product recall	Zero incidents of product recall recorded	* * *	zero incidents of product recall	3 SCORMEANN AND MILESHING
	at least 75% of employees meet the minimum training hours required	98% of employees met the minimum training hours required	***	at least 85% of employees meet the minimum training hours required	4 anum
	maintaining a Gender Wage Parity Index of 1:0.91 among employees	1:0.95 achieved	* * *	maintaining a Gender Wage Parity Index of 1:0.95 among employees	8 RECENT MORE AND DOWNERS OF THE PROPERTY OF T
	achieving zero cases of work-related injuries	Zero cases of work-related injuries	* * *	achieving zero cases of work-related injuries	16 PRACE, ASTER, MP
	sponsorship, fund-raising, or similar programmes that benefit more than 6,000 students and teachers	Achieved 6,146 which consists of 5,810 students and 336 teachers for sponsorship and fund-raising programmes	* * *	sponsorship, fund- raising, or similar programmes that benefit more than 6,500 students and teachers	1 Murr 市全市市 4 murr 4 murr
	resolving 100% of product complaints received	100% resolved	* * *	resolving 100% of product complaints received	n/a













# **GROUP MANAGING DIRECTOR'S MESSAGE**

(continued)

Sustainability category	FY2025 Targets	FY2025 Performance	Progress	FY2026 Targets	Supporting the SDGs
Governance	achieving 100% training completion rate for management-level employees on mandatory topics	100% completion	* * *	achieving 100% training completion rate for management-level employees on mandatory topics	4 macry
	zero complaints on breaches of customer privacy	Zero complaints recorded	* * *	zero complaints on breaches of customer privacy	16 THALASTI ME
	zero food safety incidents	Zero food incidents recorded	* * *	zero food safety incidents	3 GOSG MEATH AND MILESTED — W
Environment	at least half of rebranded products or new products during the year incorporate elements of environmentally friendly packaging	7 out of 10 rebranded products or new products during the year incorporate elements of environmentally friendly packaging	* * *	at least half of rebranded products or new products during the year incorporate elements of environmentally friendly packaging	12 stronger
	up to 15% of total energy usage (kWh) of the Group is from the renewable energy generated from the 3 properties with solar panel systems	21% of total energy usage from the renewable energy	***	up to 20% of total energy usage (kWh) of the Group is from the renewable energy generated and consumed from the 3 properties with solar panel systems	7 distances  13 data  2 distances  13 data  2 distances
	to use LED lighting systems for all new outlets or newly refurbished outlets	LED installed for all new and newly refurbished outlets	***	to use LED lighting systems for all new outlets or newly refurbished outlets	7 ##30401400 13 #2141 13 #2141

# GROUP MANAGING DIRECTOR'S MESSAGE

(continued)

### SUSTAINABILITY AS THE HEART OF OUR HOME





# VISION

We are committed to promoting healthcare culture and improving human's well-being.

We aim to become the premier healthcare company in Malaysia, thereby bringing the greatest value and pride to our customers, business partners, employees and shareholders.

By embracing business opportunities and managing risks, cherishing our people and executing our social and environmental responsibilities to deliver sustainable stakeholder value, we strive to build a strong and resilient business.

We are committed to delivering our

### CORPORATE VALUES

S	E	A	G	U	L	L
Social Responsibility	Excellent Services	Attitude	Growing	Unity	Loyalty	Learning

These values are also encompassed in our Sustainability Policy, which sets out the Group's focus on managing our businesses sustainably and responsibly. Our operations and processes are developed incorporating practices from compliance standards to better international practices relating to environmental, social, and governance aspects.

### For Our People 以人为本

Making wellness and healthcare products more accessible has and will always be our goal. 我们为每个人提供便捷可信的健康保健产品,这个承诺永不改变。

# For Our Livelihood 安居乐业

A platform to enhance the quality of life by giving support and opportunities. 我们精心设计一应俱全的平台,为您提供支援,替您创造机会,让每一个人享受安居乐业的成果。

### For Our Future 高瞻远瞩

Improve the well-being of humankind through innovative healthcare and technology.
通过崭新的医疗保健科技,

通过崭新的医疗保健科技 改善人类健康, 勇于创新,未来可期。

# For Our Legacy 继往开来

Building a world based on trust, values, integrity and sustainability for the future generations.

建立一个融合信任,价值、 诚信和永续发展概 念的企业,继往开来,承先启 后、延续美好。











# Section: 2 3 4 5 6 7 8

### **GROUP MANAGING DIRECTOR'S MESSAGE**

(continued)

BESHOM aims to become the premier healthcare company in Malaysia, bringing value and pride to our stakeholders by promoting healthcare culture and human well-being through our various business segments.

We provide Malaysia's multicultural communities access to a variety of healthcare-related consumer products while creating career and economic opportunities and supporting talent development within the healthcare industry.

Our products and services primarily focus on healthcare-related products, including supplements, nutritional foods and beverages, personal care, household, skincare, beauty and cosmetics, herbs and tea, and traditional complementary medicines ("TCM"). Apart from that, we also produce health foods and food supplements through our manufacturing and processing plants, which have the relevant certifications.

BESHOM's Board has established a Sustainability Policy that is designed as guidance for the Group in managing and addressing sustainability issues.

### **BESHOM's Sustainability Policy** We shall create business and employment opportunities, recruit local talent, **Economy** embed sustainability in our procurement practices and throughout our value chain, provide a skill development and business collaboration platform for distributors, and instil the "Hai-O My Choice for Life" team spirit. Governance We shall prioritise compliance throughout our value chain, adhere to laws, regulations and internal conduct and policies, manage material sustainability matters, and embed integrity and transparency into our corporate culture. For our employees, we shall ensure a safe and conducive workplace, provide fair remuneration, foster talent development and performance management system, provide regular training and development programmes, encourage employees' involvement in Kelab Muhibbah Hai-O and provide recognition for high-performing and loyal employees, teams, and franchisees. For the community, we shall strive to bring a positive impact, encourage quality education, support vulnerable communities, and continuously spread health awareness and community harmony. We shall promote products that improve community well-being, provide high-**Product** quality and safe products and services, apply, and maintain standards and certifications, improve customers/ distributors' satisfaction, and establish sustainable and transparent lines of communication between BESHOM and our customers. We shall educate the practice of 4R (Reduce, Reuse, Recycle, Replace), reduce and replace less environmentally friendly materials in product packaging, promote green initiatives, and introduce products that contain eco-friendly ingredients that are less harmful to the environment as well as human health. We also acknowledge our roles in the global joint efforts towards combating climate change and pursuing efforts to limit the temperature increase to 1.5°C above pre-industrial levels. We shall take necessary efforts to account for and report our greenhouse gas ("GHG") emissions and to formulate appropriate

strategies to mitigate our GHG impacts.

# GOVERNANCE FOR SUSTAINABILITY

The Group's approach to managing sustainability and related matters is embedded within its corporate governance structure through formalised roles and responsibilities at each key level of governance.

Board of Directors ("Board")	<ul> <li>Endorses the Group's sustainability strategy and commitment statement</li> <li>Approves the Sustainability Report and its contents</li> </ul>	The Board provides stewardship to the Group and ensures overall business strategy considers long-term sustainability for the stakeholders as well as for the business. The Board approves and oversees the implementation of the Group's Sustainability Strategy, Sustainability Policy, and achievement of targets while ensuring their ongoing relevance in the ever-changing business environment.  The Board also provides oversight in relation to the Group's overall stakeholder management and management of MSMs and key sustainability risks.
Sustainability Steering Committee ("SSC")	<ul> <li>Proposes the sustainability strategy to the Board</li> <li>Reviews the MSMs identified and prioritised by the SMC</li> <li>Engages the departments involved in the SMC and oversees the progress of sustainability initiatives and projects that are in place across different departments</li> </ul>	The SSC is chaired by the Group Managing Director. Its members include the Group Executive Director cum Group Chief Financial Officer and the Chairman of the Company to bring objective views to the SSC.  The SSC develops group-wide Sustainability Strategies, goals, targets, and performance indicators and recommends them for the Board's approval. The SSC also reviews the Group's overall stakeholder management process and management of MSMs.
Sustainability Management Committee ("SMC")	<ul> <li>Undertakes sustainability initiatives aligned with the Group's sustainability strategy</li> <li>Records and manages data that reflect the Group's year-on-year performance against economic, environmental, and social parameters</li> <li>Identifies and prioritises the MSMs that are relevant to the Group and the stakeholders</li> </ul>	The SMC is a Management-level committee comprising senior management members and key management personnel. It plays a significant role in the successful execution of the Sustainability Strategy towards meeting the sustainability goals and priorities approved by the Board. In this regard, individual members of the SMC are responsible for undertaking relevant initiatives at the respective departments or functions to drive sustainability performance towards the goals and priorities, according to the Group's operational and accountability structure.  The SMC is also responsible for overseeing stakeholder management and conducting materiality assessments, which are subsequently reported to the SSC and the Board. The SMC identifies if there are any significant changes to the Group's MSMs, including emerging risks, as well as any significant stakeholder issues.
Sustainability Task Force ("STF") and Employees	<ul> <li>Executes sustainability initiatives and collects sustainability data</li> <li>Executes internal controls to manage sustainability matters</li> </ul>	The STF comprises Management personnel who lead employees to execute sustainability initiatives based on approved sustainability strategies, collect relevant data to measure sustainability performance and undertake internal controls to manage MSMs and relevant risks and opportunities.

The Board undertook the following actions throughout the financial year in overseeing the Group's management of sustainability matters, including but not limited to:

- reviewed and approved the Group's materiality assessment review performed by the SSC;
- · reviewed matters highlighted by the SSC in relation to the Group's stakeholder engagement activities;
- reviewed the Group's corporate governance processes to enhance alignment with sustainability-related accountability and performance evaluation;
- reviewed the sustainability strategy, targets, and Sustainability Policy¹ with reference to the Group's Mission and Vision and relevant business strategies;
- reviewed the performance of the Group's MSMs and their inclusion in BESHOM's Sustainability Statement FY2025;
- reviewed the performance evaluation and remuneration of Senior Management in addressing the Group's sustainability performance;
- reviewed and approved the sustainability KPIs for FY2026 proposed by SSC; and
- overseen the Group's strategies and initiatives to address climate change.

The Board and SSC have also initiated discussions on strengthening the Group's governance and processes to better address climate-related impacts over both the short and long-term. This includes the consideration of appropriate risk assessment, strategies, and targets.

<sup>1</sup> There were no changes to the sustainability strategy and Sustainability Policy arising from the review.

# **STAKEHOLDER ENGAGEMENT**

BESHOM's value is integral to the long-term sustainable value creation and preservation of its stakeholders. We also strive to balance the Group's interests, obligations, and corporate responsibilities with the overall interests of our stakeholders.

The Group continuously assesses its stakeholders to understand their various interests, expectations, and the nature of their relationship with us. To support this, we maintain channels for effective communication and engagement with our stakeholders. We embrace open and honest communication, aiming to foster mutual understanding and align interests for the benefit of all parties involved.



The heads of respective business units and departments are responsible for facilitating effective stakeholder engagement by managing the stakeholder communication process, considering the Group's sustainability strategies and addressing relevant stakeholders' issues or concerns. Key outcomes of stakeholder engagement, including important stakeholder feedback, are communicated to the Board via the SSC and SMC.

STAKEHOLDER ENGAGEMENT

# STAKEHOLDER ENGAGEMENT

(continued)

A summary of the Group's stakeholder engagements and the approaches adopted during the financial year under review is as follows.

FOCUS AREAS	KEY ENGAGEMENT APPROACHES AND/OR CHANNELS	FREQUENCY OF ENGAGEMENT	KEY HIGHLIGHT OF ENGAGEMENT ACTIVITIES CONDUCTED DURING FY2025
Employees			
The individuals that end	able us to serve our custome	ers.	
• Career	Performance appraisal	Annually	Employee survey
development and advancement  Work-life balance  Employee health	Employee Handbook, Code of Ethics & Business Conduct	Available at all-times	<ul> <li>Annual performance appraisal</li> <li>Anniversary and festival gathering events</li> <li>Whistle-Blowing Policy updates</li> </ul>
<ul><li>and safety</li><li>Employee benefits</li></ul>	Internship and training and development programmes	Regularly	Confidentiality Policy     Email & Internet usage Policy     Kelab Muhibbah Hai-O activities
	Festive events or celebrations	At least once annually	Training needs survey for MLM employees
	Health screening and check-up	Regularly	Product knowledge and selling technique training     Basic Occupational First Aid
	BESHOM Human Resource Online	Available at all times	Workplace Safety and Health     Awareness
	Employee Engagement survey	Once every three years	Clean Your Workplace Initiative     Family Day Outing     2D1N Teambuilding
	Kelab Muhibbah Hai-O	Regularly	
	Staff purchase/ product giveaway	Regularly	
Customers			
The people that use ou	r products and services.		
<ul><li>Food safety</li><li>Product quality and branding</li></ul>	Customer satisfaction survey	Annually	Customer satisfaction survey,     Member Privilege Sales survey     Hai-O Chain Store Friendship
Customer-company relationship	Conventional advertising media	Regularly	Member Programme • Social media: Facebook, WeChat,
Customer service     and complaints	Social media platforms	Available at all times	- Instagram, YouTube, Telegram, "Xiao Hong Shu", TikTok
Pricing and promotion	Corporate website	Available at all times	Website and E-commerce     Bulletin Futuristik, Hai-O Info,
promotori	Customer Relations Management	Ongoing	SHOM e-Catalogue  Carnivals & exhibitions  Roadshows & workshops
	Hai-O Chain Store Friendship Member Programme	Ongoing	Zoominar SHOM     Health talk (Spine and Foot Health Symposium)
	Product labelling and information	Ongoing	Free membership program and new member PWP deals     Advertisement at customer outlets
	Product standards and certifications	Ongoing	Customer travel incentive programs     Pagoda Festive Night and Hai-O     Appropriation Night
	Feedback and enquiry forms – online and in-store	Available at all times	<ul><li>Appreciation Night</li><li>CNY Road Tours</li><li>CNY Social Media Marketing Campaign</li></ul>













# STAKEHOLDER ENGAGEMENT (continued)

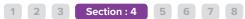
FOCUS AREAS	KEY ENGAGEMENT APPROACHES AND/OR CHANNELS	FREQUENCY OF ENGAGEMENT	KEY HIGHLIGHT OF ENGAGEMENT ACTIVITIES CONDUCTED DURING FY2025				
Customers (continued)							
The people that use ou	r products and services. (co	ntinued)					
	WhatsApp line, customer care line and email	Available at all times during business hours	<ul> <li>Hai-O In-store Carnivals</li> <li>[OMG! Mom Big News] Movie         Sponsorship         -Premiere Tickets Giveaways         -CNY Prosperity Bag giveaway</li> <li>Google My Business page for retail outlet review</li> <li>Monthly Promotional EDM         (Electronic Direct Mail)</li> </ul>				
Distributors							
The individuals that bri	ng our products to product	users.					
Enhancement of the distribution platform	Marketing strategy and plans	At least once annually	Distributors Survey     Anniversary and recognition				
Market demand for SHOM products	E-bulletin	Quarterly	<ul><li>events</li><li>CDM Conference 2025</li></ul>				
<ul><li>Product quality and pricing</li><li>Product</li></ul>	E-sales kit and e-registration	Available at all times	Campaigns: Overseas incentive trip, Million Dollar Achiever Board Award, Founder's Legacy Diamond				
development and	Distributor survey	Annually	Award				
innovation • MLM	Events and conferences	Regularly	360 Thera Body Shaping     Consultant workshop				
entrepreneurship	Member's portal	Available at all times	SHOMpreneurs Masterclass				
	Training and workshops	Regularly	<ul> <li>Product Zoominars</li> <li>Trainings &amp; workshops</li> <li>Promotions and vouchers</li> <li>PWP mall</li> <li>Meetings and briefings (Physical and online)</li> </ul>				
Vendors and Suppliers							
The business partners t	hat enable us to source, ma	ke and distribute our produc	cts.				
Food safety	Meetings	Regularly	Code of Business Ethics for				
<ul> <li>Product quality and branding</li> </ul>	Factory visits	Regularly	<ul><li>Suppliers and Business Associates</li><li>Supplier declaration on</li></ul>				
Customer-company	Audits	Regularly	o BESHOM Group Anti-Bribery Policy				
relationship  Customer service and complaints resolution  Pricing and promotion	Vendor evaluation	Periodically	o Integrity & Background Declaration o Group Privacy Notice and PDPA Declaration o Responsible Sourcing Policy • Supplier Engagement Survey on Sustainability • Supplier site audit • Promotion support • Supplier evaluation				

STAKEHOLDER ENGAGEMENT

# STAKEHOLDER ENGAGEMENT

(continued)

FOCUS AREAS	KEY ENGAGEMENT APPROACHES AND/OR CHANNELS	FREQUENCY OF ENGAGEMENT	KEY HIGHLIGHT OF ENGAGEMENT ACTIVITIES CONDUCTED DURING FY2025				
Certification and Regula	Certification and Regulatory Bodies						
The regulators who mo	nitor our business practices						
Regulatory     compliance     Approval and	Meetings and consultations	Regularly	ISO, HACCP, GMP, MESTI and FDA certifications    Continuous				
<ul><li>Approval and permits</li><li>Standards and</li></ul>	Training programmes and dialogues	Regularly	BKKM, MAL     HALAL certification     Licenses: Wholesale, Retail, PDA,				
certification	Factory visits and monitoring	Regularly	Direct Sales, Business, Manufacturing, Import and other related business activity licenses				
	Legal and regulatory updates	Regularly/ as applicable	Teluted business delivity neerises				
	Audits	Regularly					
Local Communities							
The individuals in the n	earby community who are i	n need or are impacted by ou	ur operations.				
Quality of health and education	Community engagement and outreach	Regularly	Hai-O Higher Educational Aid     Hai-O Excellent Academic Awards				
Indirect economic impact     Environmental	Donations and sponsorships	Regularly	Health talks     Supporting and visiting     underprivileged children/				
<ul><li>impact of operations</li><li>Community well- being</li></ul>	Social and cultural activities	Regularly	orphanage home  Ai Hua Jiao Fund Raising  Campaign				
being	Hai-O Foundation	Regularly	Kelab Muhibbah Hai-O Blood				
	Kelab Muhibbah Hai-O	Regularly	<ul> <li>Donation Drive</li> <li>Health supplement - MZBFW         (Mingzhu Bai Feng Wan)         educational video sharing on         social media</li> <li>IMU University Students Visitation</li> <li>TCM Consultation and Health         Check for customers/ public:         <ul> <li>BP Lab Healthcare</li> <li>AI Health Check</li> </ul> </li> </ul>				











# STAKEHOLDER ENGAGEMENT (continued)

FOCUS AREAS	KEY ENGAGEMENT APPROACHES AND/OR CHANNELS	FREQUENCY OF ENGAGEMENT	KEY HIGHLIGHT OF ENGAGEMENT ACTIVITIES CONDUCTED DURING FY2025				
Shareholders and Investors							
The investors and lende	ers who invest in our busine	ss.					
Financial	General meetings	At least once annually	• 2024 AGM				
performance • Regulatory compliance	Analyst briefings and reports	Regularly	<ul><li>2024 Annual Report and quarterly announcement</li><li>2024 Sustainability Statement</li></ul>				
<ul> <li>Corporate governance</li> <li>Ethical business conduct</li> <li>Investment and divestment</li> <li>Internal control and</li> </ul>	Annual report, which includes financial report, corporate governance report, etc.	Annually	2024 Corporate Governance     Report     Other Bursa announcements     Research coverage by licensed     research houses				
	Financial announcements and reporting	At least once every quarter	Investor/analyst briefings				
risk management Board composition	Corporate website	Available at all times					
Media							
The media and other or	pinion formers.						
Reputation and .	Press releases	Regularly	Collaboration with the media on				
image • Financial	Social media platform	Regularly	CSR activities  • Media interview on corporate and				
<ul><li>performance</li><li>Business updates and corporate news</li><li>Public relations</li></ul>	Conference and interviews	Regularly	business updates  Media invitations to the Group				
	Advertisements	Regularly	business events/ functions,				
	Events and functions	Regularly	<ul> <li>including AGM, CNY appreciation dinner, anniversaries dinner, etc.</li> <li>CNY &amp; Member Sales Campaign Advertisement and Advertorial Hamper Launch</li> <li>Social Media Marketing Campaign</li> </ul>				

# MATERIAL SUSTAINABILITY MATTERS

BESHOM Group's sustainability matters encompass both financial and non-financial aspects, including environmental, social, and governance ("ESG") considerations. We identify the Group's MSMs by assessing whether they reflect our significant economic, environmental, and social impacts or have a substantive influence on stakeholders' assessments or decisions. In addition, we continue to take into account the common sustainability topics prescribed in the MMLR in this Report.

### **BESHOM's Materiality Assessment**

An annual materiality assessment is carried out by the SMC to assess and prioritise the Group's MSMs. This process considers the concerns and feedback received through the Group's ongoing stakeholder engagements, as well as the perspectives of the Group's personnel from a business standpoint.

Our approach to review the Group's material sustainability matters involves three steps

#### STEP 01

We review the sustainability matters which are relevant to BESHOM by taking into consideration our business operations and our stakeholders' concerns and interests, considering also if there are any emerging sustainability risks or opportunities.

#### STEP 02

We rate the importance of each sustainability matter: (i) from the perspective of the business, i.e. "importance to business"; and (ii) from the perspectives of the stakeholders, i.e. "importance to stakeholders".

A weighted rating approach is employed to consolidate the ratings for each sustainability matter. Based on the consolidated rating, each sustainability matter is plotted on a materiality matrix.

Material sustainability matters are those with higher "importance to business" and/or "importance to stakeholders".

#### STEP 03

The material sustainability matters identified are reported to the SSC for its recommendation for the Board's review and endorsement.

BESHOM Group conducted a materiality assessment and noted that the materiality ratings for the MSMs "Green Product and Packaging" and "Resource and Waste Management" have increased, while the other sustainability matters maintained their ratings. These changes reflect the growing awareness among our business operations regarding environmental sustainability.

The Group's FY2025 materiality matrix is presented as follows.







# MATERIAL SUSTAINABILITY MATTERS (continued)

The next section of this Report discusses our 15 MSMs, with reference to BESHOM's key sustainability focus areas, relevant stakeholders, GRI disclosures, and relevant SDGs.

stakenoiders, GRI disclosures, and relevant SDGs.					
Key Sustainability Focus Areas	Material Sustainability Matters	Materiality Ranking	Description		
	Economic Performance	1	Good economic growth will enable BESHOM to have adequate capital to maintain its licence to operate, comply with new regulations and standards as well as prepare for potential risks and changes in the future.		
Economy	Supply Chain Management	10	We aim to build long-term, mutually beneficial relationships with all third parties along our value chain. A good supply chain management supports operational efficiency, cost optimisation, risk management, and also strengthens our commercial positioning.		
	Corporate Governance and Risk Management	5	BESHOM focuses on establishing a sound governance structure to maintain a fair and orderly market, a high level of investor confidence and to manage risks.		
Governance	Ethics and Integrity	4	Ethics, bribery, and corruption risk has been identified as one of the principal risks that could threaten our strategy, performance, and reputation. Building trust can only be achieved through an ethical approach and we place significant emphasis on adopting the right behaviours.		
	Intellectual Property ("IP") and Data Integrity	11	Data integrity and intellectual property, including data privacy and cybersecurity, are increasingly important to maintain the relevance of the Group's businesses and safeguard the interests of stakeholders.		
223	MLM Entrepreneurship	2	We continuously invest in our Multi-Level Marketing business, which is one of our main economic contributors, to create job opportunities and a platform for entrepreneurship excellence.		
People	Employee Well- being and Inclusiveness	6	We nurture employees by providing fair remuneration and comprehensive benefits packages to assure job security for employees who are vital to BESHOM. We also embrace diversity and inclusiveness and do not discriminate in our employment practices.		
	Talent Management and Succession Planning	8	BESHOM's employment focuses on attracting and retaining the right talents to support the Group's long-term human capital sustainability. We make persistent efforts to equip employees with the right skills to keep them abreast of the latest knowledge and techniques, and training programmes are aimed at enhancing the skills, capabilities, and knowledge required for decision-making and creative thinking.  It is paramount that we develop successors and identify next-in-		
			lines to ensure a smooth transition in our operational structure.  We oversee and follow up on the competency development of employees from their first day at work to help them in their career development.		

# MATERIAL SUSTAINABILITY MATTERS

(continued)

Relevant Stakeholder Groups	Relevant GRI Disclosures	Relevant SDGs
<ul><li>Shareholders and Investors</li><li>Employees</li><li>Local Communities</li></ul>	<ul><li>Economic Performance</li><li>Market Presence</li><li>Indirect Economic Impacts</li><li>Procurement Practices</li></ul>	8 OCCUPY MODEL AND CONCUPY CONCUP CONCUPY CONC
Vendors and Suppliers	<ul> <li>Child Labour</li> <li>Forced or Compulsory Labour</li> </ul>	8 SECRIT MORE LAW ELECTRIC SECRET IN MATERIAL MA
<ul> <li>Certification, Standards, and Regulatory Bodies</li> <li>Employees</li> </ul>	Non-GRI Disclosure	16 not sent on
<ul> <li>Certification, Standards, and Regulatory Bodies</li> <li>Shareholders and Investors</li> <li>Employees</li> <li>Vendors and Suppliers</li> <li>Distributors</li> </ul>	<ul> <li>Anti-corruption</li> <li>Non-discrimination</li> <li>Freedom of Association and Collective Bargaining</li> <li>Child Labour</li> <li>Forced or Compulsory Labour</li> <li>Public Policy</li> </ul>	16 nos some on a constant of the constant of t
<ul> <li>Customers</li> <li>Distributors</li> <li>Vendors &amp; Suppliers</li> <li>Certification, Standards, and Regulatory Bodies</li> </ul>	Customer Privacy	16 PARK, ARTICLE AN
• Distributors	Non-GRI Disclosure	1 POVETT 3 GOOD HALTEN  (市) 中中中  (市) 中中  (市) 中  (
• Employees	<ul><li>Market Presence</li><li>Employment</li><li>Occupational Health and Safety</li><li>Diversity and Equal Opportunity</li></ul>	3 cocon macani 
Shareholders and Investors	Training and Education	4 modify (modifies)  8 modifies (modifies)  16 max mode no.  16 max mode no.  17 max mode no.  18 max mode no.













### MATERIAL SUSTAINABILITY **MATTERS** (continued)

Key Material Materiality Description Sustainability Sustainability Ranking Focus Areas Matters Occupational 12 We operate in accordance with the principles of occupational **Health and Safety** health and workplace safety to ensure a suitable and sustainable workplace environment. 15 BESHOM focuses on supporting and promoting the Community development of communities as a way to demonstrate social **Engagement** People responsibility and create engagement with the community and wider society to achieve sustainable advancement. 3 Reputable BESHOM takes pride in its good branding and marketing Brands, Products, strategies. We strengthen our corporate brand image by and Services focusing on creative ideas that will build brand awareness while meeting customers' needs. We strive to contribute to a healthier community with innovative and safe products which our customers can trust and rely on. We listen to the individuals who **Product** use our products to better understand how they interact with our products and to identify how we can improve our products and services. Our commitment to "promoting healthcare culture and improving human's well-being" entails the provision of safe and quality products. Our healthcare products that improve consumers' well-being are safe and of the highest quality and comply with the statutory requirements and relevant standards. Our products are certified and are regularly audited by external experts, regulatory authorities, and external consultants. Furthermore, we consistently stay proactive to ensure that our manufacturing processes are undertaken in a safe and efficient manner. 7 Customer BESHOM aims to produce our products with sustainable raw Responsibility ingredients and environmental packaging to reduce the negative impact towards our customers and the planet. We also ensure our products are advertising and marketing responsibility as the health and safety of our consumers is our main focus. **Green Product** 13 BESHOM works towards offering green products by avoiding harmful materials, sourcing raw materials with lower and Packaging environmental impact and utilising sustainable packaging materials. 9 **Energy and GHG** BESHOM strives to use resources and energy in an efficient and **Planet Emissions** environmentally friendly manner to help alleviate global climate Management change. We strive to manage GHG emissions through emission reduction initiatives and pursuing emission-efficient operations. Resource and 14 We aim to reduce waste across the Group while also stepping Waste up efforts to reuse and recycle. Management

# MATERIAL SUSTAINABILITY MATTERS

(continued)

Relevant Stakeholder Groups	Relevant GRI Disclosures	Relevant SDGs
<ul><li>Employees</li><li>Certification, Standards, and Regulatory Bodies</li></ul>	Occupational Health and Safety	3 GOOD WEATH AND WILLIAMS OF THE AND WILLIAMS
Local Communities	Indirect Economic Impacts	1 <sup>100</sup> 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
<ul> <li>Shareholders and Investors</li> <li>Media</li> <li>Customers</li> <li>Distributors</li> <li>Certification, Standards, and Regulatory Bodies</li> </ul>	Customer Health and Safety	3 GOOD WARDING STORY OF THE PROPERTY OF THE PR
<ul> <li>Customers</li> <li>Certification, Standards, and Regulatory Bodies</li> <li>Distributors</li> </ul>	Marketing and Labelling	3 MONTHEFFE
<ul> <li>Certification, Standards, and Regulatory Bodies</li> <li>Customers</li> </ul>	Non-GRI Disclosure	12 responded to responsibility to the responsibility of the respon
<ul> <li>Certification, Standards, and Regulatory Bodies</li> <li>Employees</li> </ul>	<ul><li>Energy</li><li>Emissions</li></ul>	7 discretization of the control of t
<ul> <li>Certification, Standards, and Regulatory Bodies</li> <li>Employees</li> <li>Vendors and Suppliers</li> </ul>	<ul><li>Water and Effluents</li><li>Waste</li></ul>	12 responded reduces the personal to proceed the personal to perso

# KEY SUSTAINABILITY FOCUS AREA



# OUR ECONOMY





# **Our Economy**

To contribute to the sustainable growth of the local economy and to create business opportunities for entrepreneurs

Relevant Material Sustainability Matters	Key Highlights in FY2025	Relevant GRI Topics
Economic Performance	Profit Before Tax RM12.2 million	GRI 201: Economic Performance 2016
Supply Chain Management	Total Revenue RM155.1 million	GRI 202: Market Presence 2016
	Total Assets RM355.2 million	GRI 203: Indirect Economic Impacts 2016
	<b>45%</b> local trade procurement	GRI 204: Procurement Practices 2016
	Ratio of average entry-level non-executive wage to legal minimum wage 1.5:1 (East Malaysia) 1.4:1 (West Malaysia)	GRI 408: Child Labor 2016
	Internship Programme for <b>9</b> students	GRI 409: Forced or Compulsory Labor 2016
	Gender Wage Parity Index of  1: 0.95 (male-to-female)	
	Supplier/Business Associates environmental and social impact assessment	
	Contributions to SDGs	















### **OUR ECONOMY**

(continued)

### **ECONOMIC PERFORMANCE**

The table below provides a summary of the Group's economic value generated and distributed, along with some other key financial indicators for FY2025.

Economic value generated and distributed	FY2023 (RM'000)	FY2024 (RM'000)	FY2025 (RM'000)
Economic value generated			
Total Revenue	174,229	151,132	155,127
Economic value distributed			
Total Tax paid to the Government	10,166	4,887	3,050
Total shareholders' return in dividends	15,005	9,001	8,996
Interest paid to banks	-	-	189
Employee wages and benefits	30,658	29,940	30,003
Contribution to the community	815	711	859
Commissions and other incentives for distributors and customers	23,769	17,795	18,486
Other key financial indicators			
Profit Before Tax	24,264	14,483	12,209
Total assets	353,182	349,651 <sup>2</sup>	355,181
Market Capitalisation	354,122	273,094	217,575

For more information regarding the Group's financial performance and position, please refer to the Management Discussion and Analysis by the Group Managing Director and the Group's Audited Financial Statements and their relevant notes in the FY2025 Annual Report.

The total assets in FY2024 have been restated.



### **Supporting the Local Economy and Creating Work Opportunities**

Through our business operations and value chain, BESHOM Group creates a wide range of direct and indirect employment and income opportunities.

As at 30 April 2025, BESHOM employs 454 individuals and has a network of approximately 39,000 distributors under its MLM business. Over 99% of our workforce, including the entire Senior Management team, are Malaysians. Moreover, we have 24 workers who are not our employees but are employed by our service providers who work on our premises.

BESHOM regularly organises internship programmes across various departments for the Group. These programmes provide talent development and first-hand work experience to young individuals, including university students and recent graduates, while also serving as a potential pipeline for future talent.

In FY2025, we offered 9 internship placements in key functional areas such as Product Development, Business Operations, Human Resources ("HR"), Advertising and Promotion, Accounts, as well as Marketing and Branding.



### 454 employees

(30 April 2024: 472 employees)



### 39,000 distributors

(30 April 2024: 42,700 distributors)



### 9 internship positions

(FY2024: 8 internship positions)



The Group generates economic value through its supply chain activities, which include the procurement of raw materials, finished goods, packaging materials, and outsourced manufacturing services. To support our diverse product range, we collaborate with over 200 suppliers of goods and services.

By engaging a wide network of suppliers, the Group not only ensures the quality and continuity of its supply chain but also contributes to the broader economy by creating business

opportunities and supporting local industries, where possible. In our procurement practices, we take into account the advantages of sourcing locally, including supporting the local economy, faster turnover time, reduced indirect emissions from shorter transportation distances, and improved risk management. At the same time, we strive to maintain a balanced approach by also considering factors such as product availability, cost-effectiveness, product quality, and the need for risk diversification across our supply chain.

During the financial year under review, approximately 45% of the Group's trade-related procurement<sup>3</sup>, including the sourcing of packaged products and raw materials, are procured from Malaysian businesses.

	FY2023	FY2024	FY2025
Proportion of spending on local suppliers (%)	50	51	45

<sup>&</sup>lt;sup>3</sup> Percentage in relation to total trade-related procurement cost.















# Section: 6 7 8

# **OUR ECONOMY**

(continued)

### SUPPLY CHAIN MANAGEMENT

The Group's supply chain is developed to support the delivery of a wide range of products across its multiple business segments. This supply chain is managed through stringent processes, including due diligence, onboarding, and regular performance assessment, which take into consideration factors such as product and service quality, supplier capability and reliability, ethical business practices, and ESG management, where appropriate.

Through the use of various stakeholder engagement tools, such as surveys, self-declaration forms, and on-site inspections and physical visits, BESHOM seeks to deepen mutual understanding and align beliefs and values across the value chain. This is especially important for key areas like product and service quality, food safety, and compliance with environmental and social areas, including raw material sourcing and the management of significant waste or by-products, amongst others.

Any instances of non-conformance or unmet expectations that arise from daily business dealings or during periodic performance assessments will be promptly followed-up and addressed. We engage closely with suppliers to implement and monitor the necessary remedial actions.

### **Code of Business Ethics for Suppliers and Business Associates**

The Group has established a Code of Business Ethics for Suppliers and Business Associates ("COBE") to govern its expectations for its suppliers and business associates in key areas such as compliance, business ethics, and environmental and social responsibilities. This COBE is designed to promote a responsible and sustainable supply chain. The COBE covers, among other things, the following areas:

prohibit the use of child business integrity, compliance with fair competition including anti-corruption labour, trafficked labour laws and regulations and anti-bribery and forced labour respecting human rights providing healthy, safe, minimising the impact compliance with legal and non-discrimination regardless of race, religion, and conducive workplace of business towards minimum working age and wage gender, age, disabilities, the environment and nationality

The COBE has been introduced and communicated to our business partners across the supply chain and is incorporated into our business contracts with key suppliers. Our suppliers and business partners are required to declare their commitment to the Group's ABP, submit an integrity background declaration, and acknowledge the Group's privacy and PDPA declaration. This initiative not only reinforces our ethical standards but also enables us to foster closer collaboration with overseas suppliers and business partners. In turn, it contributes to strengthening our brand image, boosting customer confidence, and supporting product sales across the market. In addition to the COBE, the Group has formalised a Responsible Sourcing Policy that governs the Group's procurement activities. The policy addresses environmental, social, and business ethicsrelated expectations and complements the COBE.

KEY SUSTAINABILITY FOCUS AREAS



### Sustainability Survey and other engagements

In FY2022, BESHOM introduced its Sustainability Survey for suppliers to assess and better understand potential sustainability risks and opportunities within the Group's supply chain. The survey covers a range of topics, including sustainability governance, social-related policies addressing ethical business practices, anti-corruption, child labour and forced labour, equal employment opportunities, excessive working hours, non-discrimination, and freedom of association and collective bargaining, amongst others. The survey also helps us understand potential sustainability-related risks in our supply chain, including climate change risks and impacts. We continued to roll out the survey to suppliers on a gradual basis, focusing on key suppliers or suppliers with potentially higher risks.

The Sustainability Survey continued to be carried out this year to assess the extent of readiness of our suppliers or business associates, particularly those in the Manufacturing segment, service providers, and key tenants, in integrating or considering ESG-related initiatives into their daily operations.

As part of our enhanced efforts, the Group expanded the scope of the survey to place greater emphasis on sustainability initiatives, especially in the areas of governance, social responsibility, and environmental management. These factors are now more actively considered in our supplier evaluation. Encouragingly, many of our suppliers have begun to recognise the importance of ESG and are taking meaningful steps by allocating resources and implementing actions to address ESG matters and issues that are relevant and material to their businesses.

In addition, the Sustainability Survey also obtained feedback from suppliers on the Group's sustainability matters through the Materiality Review Assessment. The majority of our suppliers expressed agreement with most of the identified MSMs, demonstrating their alignment with the Group's sustainability priorities and their sustainability efforts to support responsible business practices across the value chain. Their inputs have been taken into consideration in the Group's MSMs.

The Survey covers selected suppliers (trade and non-trade, service providers and key tenants). There were no significant issues noted from the survey response. A total of 52 suppliers responded to date, with 40 of them having established governance structures or clearly identified responsible individuals/ functions in overseeing, strategically managing, and implementing sustainability matters in their organisation, respectively.

### Supplier Audits and Visits

During the financial year under review, we continued to carry out supplier audits and factory visits for both existing and new suppliers. These evaluations took into account multiple factors, including the supplier's occupational safety programme and performance, certifications and standards adopted for their processes, hygiene and cleanliness, employee training programme, quality control processes, product quality, waste management practices, etc. Supplier audits were planned using a risk-based approach, particularly for suppliers involved in new products. Findings from these audits were communicated to suppliers, and those with an average score below 3.0 are required to undertake corrective actions to address identified gaps and improve their performance to meet the Group's standards. These findings are also taken into consideration in the overall supplier assessments.

The COBE can be accessed at



https://www.beshom.com/investor-relations/corporate-governance

The Responsible Sourcing Policy can be accessed at



https://www.beshom.com/sustainability/sustainability

# KEY SUSTAINABILITY FOCUS AREA



# OUR GOVERNANCE

## OUR GOVERNANCE (continued)



### **Our Governance**

To foster corporate transparency and lay the foundation for strong and sound leadership

Relevant Material Sustainability Matters	Key Highlights in FY2025	Relevant GRI Topics	
Corporate Governance and Risk Management	Anti-Bribery Policy	GRI 205: Anti-corruption 2016	
Ethics and Integrity	Code of Business Ethics for Suppliers and Business Associates	GRI 406: Non-discrimination 2016	
Intellectual Property ("IP") and Data Integrity	Responsible Sourcing Policy	GRI 407: Freedom of Associatio and Collective Bargaining 2016	
	SHOM Business Handbook is made available in: English, Bahasa Malaysia, and Chinese	GRI 408: Child Labor 2016	
	2 GMP-certified TCM Manufacturing Plants	GRI 409: Forced or Compulsory Labor 2016	
	ISO 9001:2015-certified  MLM and Manufacturing	GRI 415: Public Policy 2016	
	<b>No breaches</b> relating to customer data or privacy	GRI 418: Customer Privacy 2016	
	Contributions to SDGs		

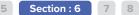














### **OUR GOVERNANCE** (continued)

### CORPORATE GOVERNANCE AND RISK MANAGEMENT

BESHOM believes that a good corporate governance structure and effective practices are vital to the Group's long-term sustainability, as well as to ensuring accountability and responsibility at all levels. The Group's corporate governance practices align with the relevant requirements of the MMLR and are guided by the Malaysian Code on Corporate Governance, as well as other international best practices.

For further details on the Group's corporate governance structure and practices, please refer to the Corporate Governance Overview Statement on pages 57 to 76 of BESHOM's Annual Report FY2025 and Corporate Governance Report FY2025.

A robust system of risk management and internal control is implemented to complement the Group's corporate governance structure. This system encompasses a risk management process and a set of internal controls designed to safeguard the Group's assets through a risk-based approach that considers strategic, operational, and sustainability risks, amongst others.

For further details of the risk management and internal control system, please refer to the Statement on Risk Management and Internal Control on pages 77 to 83 of BESHOM's Annual Report FY2025.

Further details about our corporate governance policies and practices, as well as key corporate communication materials, such as Annual Reports, minutes of general meetings, announcements made to Bursa Securities, press releases, corporate presentations, financial result updates, and analyst reports, are also available on our corporate website.

KEY SUSTAINABILITY FOCUS AREAS



### **ETHICS AND INTEGRITY**

The Board of BESHOM upholds and sets an expectation for high standards of business ethics and integrity for the Group's business, operations, and people, including employees, distributors, and business partners.

### **Employees**

The Board-approved Code of Ethics and Business Conduct ("COE"), which forms part of the Group Employee Handbook, applies to all our businesses, directors, and employees. The COE covers various principles of ethical business conduct and practices, such as anti-bribery and anti-corruption, preventing and managing conflict of interest situations, abuse of power, insider trading, anti-money laundering, and others.

The Employee Handbook reflects BESHOM Group's respect for everyone's fundamental human rights and commitment to complying with labour standards, including the prohibition of all forms of child labour, forced labour, trafficked labour, and excessive working hours. The Employee Handbook is also designed to protect employees and stakeholders from any form of bullying or harassment, including sexual and verbal harassment. The Group respects employees' rights to freedom of association and collective bargaining, in accordance with the laws and regulations. Our employment practices and business operations are in strict compliance with relevant applicable laws and regulations, with the Management team actively monitoring these practices at our key operating sites and branches.

All employees, including newly hired, are provided and briefed with the Employee Handbook, which includes the COE. New employees are required to provide a written acknowledgement indicating their understanding of and commitment to adhere to the Employee Handbook. Furthermore, all employees are also required to disclose any potential conflict of interest situations involving the Group or the Group's key stakeholders.

The Employee Handbook is available to all employees via BESHOM's internal Human Resources Online Portal and is available in both languages, English and Chinese.

The Employee Handbook is reviewed and updated regularly to reflect any developments or updates to the laws and regulations. When significant updates are made to the Employee Handbook, employees are required to provide refreshed acknowledgements in writing or electronic form to confirm their understanding and commitment to the revised guidelines.

The most recent review of the Employee Handbook throughout the year included updates to the Whistle-Blowing Policy ("WB Policy") and revisions to employee benefits. These included an updated SOCSO wage ceiling and the introduction of a 50-year long service and revised gift limit in the relevant policy.

In FY2025, training on Workplace harassment – Prevention & Response Procedures continued to be provided for employees, including supervisors, to raise awareness with regard to sexual harassment. The training provides guidance on self-protection from sexual harassment and encourages employees to report or whistleblow in the case of incidents.

In addition, managers and supervisors are also provided training on preventing and managing incidents of sexual harassment in relation to their work functions and responsibilities from time to time.

We had also conducted a Mental Health and Stress Management at Workplace training during the year. The training was attended by 196 staff across various departments, aimed to raise awareness about mental health challenges, equip employees with practical approaches, and foster a supportive work environment.

In line with the Group's enhancement of its policy and control, we have updated and enhanced the following and subsequently communicated the updates to the relevant employees:

- ✓ Integrity & Background Declaration Form for Suppliers and Business Associates;
- ✓ Waste Management Procedures; and
- ✓ Whistle-Blowing Policy.

### OUR GOVERNANCE (continued)

### **MLM Distributors**

All MLM distributors are governed by a Business Handbook designed to uphold consistent ethical standards within the MLM business. These standards cover compliance with relevant laws and regulations, as well as principles related to anti-bribery and anti-corruption, anti-money laundering, responsible marketing and advertising, and customer return and exchange policy, amongst others.

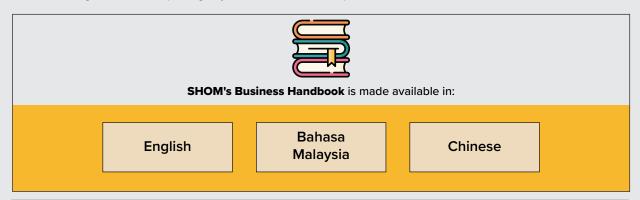
SHOM, including its distributors, is committed to fully complying with the Code of Conduct of Direct Selling Association of Malaysia ("DSAM"), which outlines the expected standards and conduct for direct selling activities in Malaysia.

In line with the Business Handbook and the DSAM Code of Conduct, we are committed to maintaining transparent and honest communication with all our stakeholders. Neither we nor our distributors will make any claims that could mislead or misrepresent information regarding the quality, origin, or performance of our products. Likewise, we ensure that the criteria and the terms and conditions of our marketing and incentive programmes, including rewards programmes and member awards, are communicated clearly and transparently.

All distributors have access to the Business Handbook and the DSAM Code of Conduct, which highlights key ethical guidelines to be followed. These include strict prohibitions against price-cutting and making exaggerated product claims. The guidelines also emphasise the importance of maintaining unity and harmony within the distributor network, along with other essential do's and don'ts.

We actively promote awareness of business ethics by regularly sharing updates with MLM distributors through our daily engagements. These include marketing plans and strategy briefings, bulletin materials, online meeting slides, marketing and tutorial videos, training sessions, and other relevant platforms.

To support our diverse cultures and backgrounds of our distributors, the Business Handbook is made available in three languages, i.e. English, Bahasa Malaysia, and Chinese, and can be accessed through our Member Portal. Additionally, the DSAM Code of Conduct and Code of Ethics are publicly available on SHOM's website, along with a third-party whistleblowing channel for reporting any unethical direct sales practices.



To strengthen awareness of ethical business practices, MLM posted the "Kod Etika Pengedar" on its Telegram. During the CDM Conference 2025, a digital quiz session was conducted to actively engage all CDMs in refreshing their understanding of SHOM's Code of Ethics ("COE"), Marketing Plan, and product knowledge. This initiative aimed not only to reinforce compliance with relevant policies, laws and regulations but also to boost product mastery and enhance distributors' professionalism.

### **Business Partners**

The COBE, which covers areas such as compliance, business ethics, and environmental and social responsibilities, applies to all suppliers and business associates. Further details on the COBE are available in the Supply Chain **Management section** of this Report.

KEY SUSTAINABILITY FOCUS AREAS



### **Anti-Bribery and Anti-Corruption**

A Board-approved Anti-Bribery Policy ("ABP") is in place to set out a clear, zero-tolerance approach towards bribery to guide all BESHOM Group's business operations, employees, distributors, suppliers, and business associates. The ABP communicates our expectations regarding the prohibition of bribes and facilitation payments and provides guidance on managing high-risk transactions such as gifts, entertainment, donations, sponsorships, etc.

The ABP is publicly accessible on our corporate website at www.beshom.com/investor-relations/corporate-governance.

The ABP forms the foundation of the Group's Anti-Bribery Framework, which guides the Group's internal controls and processes for managing corruption risk. This framework includes due diligence, periodic review, and ongoing monitoring of both existing and new employees, key distributors, and business associates (such as suppliers and service providers). Apart from that. It also outlines permissible circumstances and procedures for managing high-risk transactions such as gifts, entertainment, and hospitality. BESHOM Group adopts a risk-based approach to address corruption, integrating it into the Group's annual risk assessment, which encompasses all functions and business activities.

During the financial year, the Group Internal Auditors performed a review of the bribery risk for all business units and non-trade operations in respect of dealing with business partners, and provided recommendations to further improve processes and procedures in respect of ABP.

As at 30 April 2025, 100% of the Group's operations have been assessed for corruption-related risks.

	FY2023	FY2024	FY2025
Percentage of operations <sup>4</sup> assessed for corruption-related risks (%)	100	100	100

As part of the Group's due diligence process, employees, key distributors, and suppliers are required to declare any potential conflict-of-interest situations. This practice allows the Group to identify and mitigate related risks, thereby strengthening the integrity and transparency of our value chain.

### **Instilling Ethical Culture**

BESHOM regularly communicates and promotes awareness of its ABP, Anti-Bribery Framework, COE, COBE, and Business Handbook among stakeholders. Briefing and training are carried out, especially for selected stakeholders in higher-risk roles or business functions, such as those who have the authority to enter into high-value transactions.

The table below summarises our communication and training efforts to directors, employees, distributors, key suppliers, and relevant business associates as at 30 April 2025. The training covers key topics such as applicable laws, types of bribery (including facilitation, active and passive bribery), the appropriate handling of high-risk transactions such as gifts, entertainment, and hospitality, as well as guidance on identifying, preventing, and reporting actual or suspected bribery through established reporting channels.

Each segment is considered as one operation. We adopt a risk-based approach, focusing on higher risk and significant processes and transactions.

### **OUR** GOVERNANCE (continued)

	30 April 2024		30 April 2025	
	Communicated on ABP	Received training/ briefing on ABP	Communicated on ABP	Received training/ briefing on ABP
Board of Directors	100%	100%	100%	100%
Management	100%	100%	100%	100%
Executives	100%	100%	100%	100%
Non-Executives	100%	63%	100%	66%
Distributors	All active distributors		All active distributors	
Suppliers	All active suppliers		All active suppliers	
Relevant business associates	All active business associates		All active business associates	

Selected employees are also subject to assessments after the training. During FY2025, all employees who were required to take the anti-bribery assessment during the year have passed the assessment.

### **BESHOM's Sustainability KPIs**

FY2025 Target – achieving 100% training completion rate for management-level employees on mandatory topics.

As of 30 April 2025, 100% of management-level employees completed the mandatory anti-bribery training.

### **Monitoring and Audit**

Under the Anti-Bribery Framework, the Group's anti-corruption management is supported by monitoring measures and internal audit activities, which serve as the second and third lines of defence.

In FY2025, the internal audit function carried out a verification exercise on the results of the staff awareness test related to the ABP, following the ABP training provided by the Group HR Department.

BESHOM Group has no political affiliations and typically does not engage in or make political contributions or donations without Board approval. During the financial year under review, no political donations or contributions were made.

In FY2025, there were no reported cases of corruption involving BESHOM's personnel, nor were any BESHOM personnel disciplined or dismissed due to non-compliance with the ABP. We are also pleased to report that there were no fines, penalties, or settlements related to corruption.



no incidents of corruption reported



no fines, penalties, or settlements reported in relation to corruption

KEY SUSTAINABILITY FOCUS AREAS



### **Whistle-Blowing Mechanism**

BESHOM Group has established a whistle-blowing mechanism through its WB Policy, which is publicly available on our corporate website at https://www.beshom.com/investor-relations/corporate-governance. This whistle-blowing mechanism provides a secure and confidential channel for individuals to report genuine concerns involving serious misconduct, illegal acts, human rights violations, or unethical business conduct, as well as serious non-compliance with the Group's policies and code, including workplace discrimination, bullying, or harassment. All reports are managed through a structured and confidential process to ensure integrity and protection for whistle-blowers.

The whistle-blowing mechanism is open to all individuals, including the public, to report genuine concerns. The WB Policy ensures that whistle-blowers will be protected from any form of retaliation by the Group or its personnel.

In FY2025, there were no whistle-blowing cases reported, and there were no substantiated complaints or incidents noted pertaining to bribery and corruption, unethical business practices, or labour standards or human rights violations. Additionally, there were no significant instances of non-compliance with laws and regulations, and there were no significant associated fines or non-monetary sanctions.

	FY2023	FY2024	FY2025
Confirmed incidents of bribery and corruption (no.)	0	0	0
Substantiated complaints concerning human rights violations (no.)	0	0	0





no substantiated complaints or incidents noted pertaining to bribery and corruption, unethical business practices, or labour standards or human rights violations



no significant instances of non-compliance with laws and regulations and no significant associated fines or non-monetary sanctions

### **OUR** GOVERNANCE (continued)

### INTELLECTUAL PROPERTY ("IP") AND DATA INTEGRITY

### Intellectual Property ("IP") Protection

IP rights, particularly trademarks, are essential to BESHOM as they represent our brand identity and name and the trust our customers have in us. IP rights also play a critical role in safeguarding consumers against counterfeit products.

As of 30 April 2025, the Group holds more than 150 trademarks across Malaysia and other regions, including Indonesia, China, Brunei, and Singapore. In addition to overseeing trademark applications to ensure successful registration and other IP management activities, we actively monitor both the government gazette and the market. This proactive approach helps us to identify and address IP-related risks, such as ensuring that identical or similar trademarks registered by third parties are brought to our attention and taking necessary action when required.

### **Anti-counterfeiting**

Counterfeiting remains a persistent issue in Malaysia, affecting a wide range of products from luxury branded goods to popular products, and some of our products are not exempt from these risks. At BESHOM, we have taken proactive steps to combat this risk and will continue to collaborate with government authorities to eliminate counterfeits of our products. Our efforts include actively monitoring online platforms for counterfeit products and taking necessary actions to address them.

We also leverage technology to strengthen our anti-counterfeiting measures, such as incorporating product labels that allow consumers to verify product authenticity. This enhancement not only supports consumer confidence but also supports better oversight and management of the Group's direct selling process, ensuring transparency, quality control, and integrity across our supply chain.

### Super QR Code

Our MLM product - Min Kaffe and Min Kaffe Enhanced - features a unique Super QR Code label on its packaging, designed to help consumers and buyers verify the authenticity of the product and ensure it is officially distributed by SHOM. The Super QR Code serves as an anti-counterfeiting measure, providing traceability and security. The code cannot be duplicated and protects our customers against counterfeit or fake products.

Scanning a Super QR Code marked with "Customer Scan" on a product distributed by SHOM will display the following information:



KEY SUSTAINABILITY FOCUS AREAS



### Cybersecurity

Nowadays, businesses are more reliant than ever on information technology, digital systems, and online infrastructure. The virtual marketplace has become equally, if not more so, important than the physical marketplace, especially with the rise of high-speed internet and widespread internet accessibility. For BESHOM Group, digitalisation of business operations and sustaining a strong online presence are key strategic priorities.

Maintaining cyber resilience is essential for BESHOM Group to safeguard the integrity of our IT systems and uphold data security and privacy. BESHOM Group has implemented a range of policies and processes to protect its IT infrastructure and manage both personal and business data. A Cyber Security Incident Response Plan is in place to address data security breaches, and it includes processes for preparation, identification, containment, remediation, and recovery.

### Group-wide IT and data usage control

The Group has implemented a User Access Management Policy to regulate and limit user access to core systems. This is supported by the Group's IT and Data Usage Policy, which provides guidance to employees on the responsible use of IT assets, systems, and data.

To further strengthen our cyber environment, we provide regular awareness training to our employees to ensure that they are well-equipped with the necessary and relevant knowledge. In FY2025, various training and awareness programmes were conducted for our employees, as summarised below.

- CyberSecMY Conference 2024;
- Cyber Security Specialist: What I need to know?;
- · CyberArk Identity Security Conference; and
- · Cyber Security Awareness Briefing.

### Safe payment platforms

All our payment platform service providers adhere to the Payment Card Industry Data Security Standards ("PCI DSS"), which aligns with regulatory security expectations. In addition, our MLM segment performs monthly PCI DSS testing to ensure the system's integrity, uphold high-security standards to safeguard our distributors and customers.

### **Data Privacy**

BESHOM Group strives to maintain high standards and has undertaken strict procedures for handling and protecting data, including that of our employees, distributors, customers, suppliers, and business associates.

Several of the Group's key data-handling practices include the following:

- restricting access on a need-to-know basis;
- retention for no more than necessary;
- regular monitoring to facilitate prompt detection and follow-up of possible data breaches; and
- timely security updates, especially on evolving threats (e.g. phishing and ransomware) and encouraging user vigilance.

Our Data Privacy Policy and the related standards and procedures for collecting, processing, and storing personal data are aligned with the Personal Data Protection Act 2010 ("PDPA"). We also ensure that consent is properly obtained from employees, distributors, customers, suppliers, and business associates when collecting personal data, and we provide clear information on how their personal data will be processed. In line with the recently introduced requirements under the PDPA (Amendment) Act 2024 ("the Act"), we had registered the appointed Data Protection Officer ("DPO") with the Personal Data Protection Commissioner ("PDPC") for applicable companies of the Group in accordance with the Act. The role of DPO, among others, is acting as a main point of contact and liaison with the PDPC in the event of a data breach and assisting data subjects regarding their rights and personal data inquiries, including notifying affected individuals within the prescribed timelines, if a breach occurs.





# **OUR** GOVERNANCE (continued)

We have implemented organisational measures to safeguard the personal data. These measures include restricting access to personal data to authorised personnel through controlled user credentials, revoking access upon changes in employment status, maintaining physical security at data storage sites, and deploying cybersecurity tools such as antivirus software and system backups. The use and transfer of personal data via removable media or cloud services are strictly regulated, subject to management approval, and conducted in compliance with applicable personal data protection laws. All access and transfer activities are recorded and monitored, and the third-party service providers engaged in processing personal data are contractually bound to ensure data confidentiality and compliance with relevant data protection obligations.

Our Privacy Notice is available on our e-commerce portal, SHOM's website, as well as our corporate website at https://www.beshom.com/privacy-notice.

In addition, a Confidentiality Policy is also in place to govern the protection of business information and data. All employees are required to declare that they fully understand, accept, and agree to comply with the Policy.

During the financial year under review, there were no substantiated complaints concerning breaches of customer privacy or losses of customer data, whether from outside parties or regulatory bodies. Furthermore, no identified leaks, thefts, or losses of customer data were identified or recorded.

	FY2023	FY2024	FY2025
Substantiated complaints concerning breaches of customer privacy or			
losses of customer data (no.)	0	0	0

# **BESHOM's Sustainability KPIs**

FY2025 Target - No substantiated complaints on breaches of customer privacy or losses of customer data



FY2025 - No substantiated complaints on breaches of customer privacy or losses of customer data

# KEY SUSTAINABILITY FOCUS AREA



# OUR PEOPLE

















# **Our People**

To create a corporate culture that champions safety, good conduct, skill development, and community development

Relevant Material Sustainability Matters	Key Highlights in FY2025	Relevant GRI Topics
MLM Entrepreneurship	<b>454</b> employees	GRI 202: Market Presence 2016
Employee Well-being and Inclusiveness	<b>39,000</b> MLM Distributors	GRI 203: Indirect Economic Impact 2016
Occupational Health and Safety	<b>O cases of</b> work-related injuries	GRI 403: Occupational Health and Safety 2018
Community Engagement	37% male: 63% female  Employee diversity	GRI 404: Training and Education 2016
	<b>27</b> training hours per employee	GRI 405: Diversity and Equal Opportunity 2016
	Community engagement activities  Ai Hua Jiao Fund Raising Campaign, Higher Educational Aid, Excellent Academic Awards	
	Contributions to SDGs	

OUR PEOPLE (continued)

# **MLM ENTREPRENEURSHIP**

Our MLM business provides a fair and inclusive platform that promotes economic empowerment across society. Our diverse distributor base includes individuals from various cultural backgrounds, age groups, and career experiences, including housewives, youth entering society, professionals, and full-time businesspersons.

We are particularly proud of highlighting the empowerment of women within our business, with 81% of our distributors being women. Many of them hold important positions as high-ranking distributors, demonstrating strong leadership and delivering extraordinary business performance.



Beyond promoting equality via a flexible and inclusive business platform, our MLM business drives personal and team motivation through incentive programmes and performance recognition. We also support both professional and personal development through structured training and development initiatives, while encouraging mutual growth through fair and mutually beneficial reward systems. To stay connected with our distributors nationwide, we maintain regular communication via multiple channels, including electronic bulletin, email, training and events, and social media platforms such as YouTube, Facebook, Instagram, and Telegram.



# **Training and Upskilling**

In our MLM business, we continuously adopt business and people development programmes aimed at improving our distributors' business leadership skills, marketing skills, management skills, and others. Beyond driving business growth and performance, we believe these skills also contribute to the personal qualities and professionalism of our distributors.

To effectively engage and support our distributors, we adopt a hybrid approach by leveraging both online and physical training methods. In FY2025, we carried out 32 Zoominars, organised 30 nationwide roadshows, participated in 4 exhibitions, and shared 40 short product information videos with our distributors.

Our training initiatives focused on a wide range of topics, including product introductions, detailed explanations of product features, business experiences and testimonials, and guidance on utilising digital tools and platforms. These road shows not only served as key training and engagement platforms but also played a vital role in increasing brand visibility and strengthening our presence among mass market consumers.

# **Incentives, Awards and Recognitions**

We initiated a variety of marketing and promotional campaigns, along with incentive programmes, to drive business growth and recognise the achievements of high-performance distributors. These rewards include monthly sales bonuses, incentive trips, premium invitations as guest speakers, rank progression, and other member privileges.

This year, we gave out the Founder's Legacy Diamond Award 2025, Million Dollar Achiever Board Award 2025, Prestige Elite Achiever Board 2025, and Dynamic Performing Achiever Board 2025.

All rewards, incentive trips, and campaigns are communicated via telegram, published in the bulletin, and/or announced during events/ conferences.

(continued)

All sales transactions and business-related information, including sales performance, rank qualification, network tree, downline sales performance, and bonuses, are transparently recorded and accessible to distributors anytime via the member portal. Members are encouraged to actively use the member portal to monitor their performance, track progress and manage their business more effectively.

# **EMPLOYEE WELL-BEING AND INCLUSIVENESS**

#### **Employees**

As at 30 April 2025, the Group employs 454 individuals, including 1 foreign national, across the business segments covered in this Report. Our employment practices are guided by the Group's three core HR values, i.e. Sense of Belonging, Teamwork, and Equal Opportunity.

Core values of BESHOM Group's HR Philosophy					
Sense of Belonging	Teamwork	Equal Opportunity			



We embrace diversity and ensure equal opportunities for individuals based on merit, competency, experience, and qualities relevant to their respective roles and responsibilities, free from discrimination related to race, religion, gender, age, disabilities, or nationality. This practice extends across all our employment practices, including recruitment, training and development, performance appraisals, and promotions. We also uphold the principle of fair remuneration, ensuring equal pay for equal work based on merit and without discrimination.

The Group's HR Philosophy is publicly available at https://www.beshom.com/career/hr-philosophy.

Since 8 March 2011, at BESHOM Group, International Women's Day has been celebrated as a special holiday and is a day-off for our employees, demonstrating our support and empowerment of women across the globe.

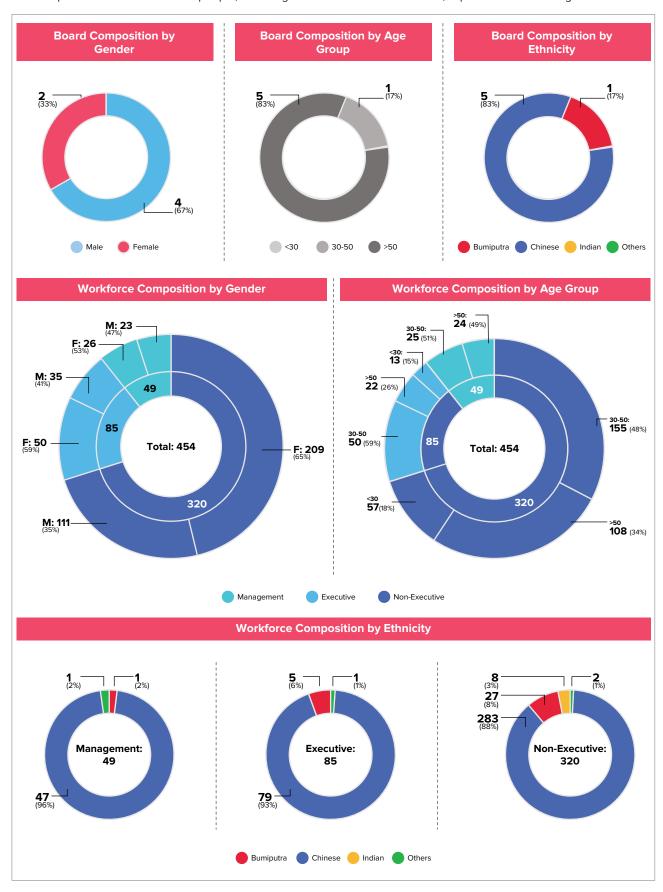
We continued to promote regular awareness among employees on the topics of equal opportunity and nondiscrimination, including women's empowerment, through channels such as training or company activities.

As at 30 April 2025, our workforce comprises 85.2% permanent employees and 14.8% contract or temporary employees. In line with our efforts to promote inclusivity, we employ 6 persons with disabilities, representing 1.3% of our total workforce.

	FY20	FY2025		
Employment type	Number	%	Number	%
Full-time permanent employees	398	84.3%	387	85.2%
Full-time contract or temporary employees	63	13.3%	52	11.5%
Part-time contract or temporary employees	11	2.4%	15	3.3%
Total	472	100.0%	454	100.0%

# OUR PEOPLE (continued)

The composition breakdown of our people, including the Board and our workforce, is presented in the diagrams below.



(continued)

For further details on our workforce in FY2023 and FY2024, including the Board and employees, by age, gender, and employee category, are available in the ESG Performance Data Table on page 83 of this Report.

We are committed to fostering a safe and supportive working environment for all employees, in line with the Group's HR culture and ethical standards. Any form of discrimination, harassment, or bullying is strictly prohibited in our workplace. Employees are encouraged to report any violations of our HR standards or Code of Ethics through established internal grievance channels or the whistleblowing channel.

## **Engagement Channels**

Employees are among the Group's most valued stakeholders. We have established multiple channels to engage with our workforce, including sharing the Group's business direction and strategies, gaining insights into their needs and aspirations, and exploring ways for mutual growth. We also recognise the value of employees' innovative ideas in driving future business development and maintaining market relevance. To support this, we cultivate a culture of open communication and strive to build ongoing, trustworthy relationships with employees.

As collected in the previous financial year 2024, BESHOM Group continued to gather the relevant information necessary to estimate the Group's emissions associated with Scope 3, Category 6 – Business Travel and Category 7 – Employee Commuting through a survey. The exercise aims to help the Group better understand the emissions generated from these activities and to raise climate-related awareness among employees.

The HR department remains responsible for ensuring employees' voices are being heard and considered at the Group level. This involves addressing key topics such as compliance with employment laws and regulations, upholding acceptable labour standards and practices, and safeguarding the basic human rights of all employees.

In FY2025, relevant employment act training or briefing was provided to our employees to ensure they are aware of the latest amendments, understand their rights, and comply with regulatory requirements.

BESHOM Group conducted an employee survey to gather feedback from our workforce, covering areas such as employee benefits, training and resource allocation, working environment, employee engagement, collaboration and others. A total of 267 employees responded to the survey. The insights obtained have helped us better understand employees' needs, concerns, and areas for improvement. These findings are used to guide our efforts in enhancing employee engagement, workforce satisfaction, and revising the benefits and allowances of employees.

#### **HR-related Training**

During the financial year under review, our HR personnel participated in training covering various social topics, including but not limited to:

- 1. Teambuilding for Organizational Development;
- 2. Anti Sexual Harassment at the Workplace;
- 3. HR Leaders at the CHRO Malaysia 2024;
- 4. Certificate in Human Resource Analytics: Transforming HR Strategy with Data Science; and
- 5. Sarawak Labour Ordinance and Sabah Labour Ordinance for HR Practitioners.

## **Employee Well-being**

We remain committed to complying with applicable laws and regulations related to employee benefits, including employees' accident insurance (i.e. SOCSO contribution), retirement (i.e. EPF contribution), and employment insurance (i.e. EIS contribution). In addition to these statutory requirements, we also provide various other benefits and entitlements aimed at supporting our employees' work-life balance and overall well-being.

BESHOM's employee well-being programme includes healthcare insurance, medical card, and insurance coverage for accidents and hospitalisation, ensuring that employees have access to medical and healthcare services for non-occupational-related health matters as well. The Group also had in place an Employee Share Option Scheme ("ESOS"), which intends to recognise and reward employee contributions, incentivise continuous performance, and attract and retain high-calibre talent.



#### Supporting Family Development

We support our employees in balancing work and family life by providing maternity and paternity leave. At our headquarters in Wisma Hai-O and Wawasan Hai-O, we also provide dedicated mother rooms that are private and equipped with the essential amenities to accommodate nursing mothers and other medical needs.

All employees are entitled to parental leave, and the Group's parental leave records for FY2025 are summarised as follows.

	FY2	023	FY2	024	FY2	025
Number of employees	Male	Female	Male	Female	Male	Female
Entitled to parental leave	177	302	168	298	166	279
Took parental leave	0	1	2	5	8	9
Returned to work in the reporting period after parental leave ended	0	1	2	5	8	9
Total number of employees due to return to work after taking parental leave	0	1	2	5	8	9
Still employed 12 months after their return to work from parental leave	0	2	0	0	2	5
Return to work rate (%) <sup>5</sup>	NA	100	100	100	100	100
Retention rate (%) <sup>6</sup>	0	50	0	0	100	100

## Fair remuneration

In addition to complying with minimum wage laws and regulations, we are committed to fair and equitable remuneration practices, free from gender bias. This practice aligns with our HR Philosophy.

Since FY2022, we began tracking the Gender Wage Parity Index, which measures the average male-to-female salary among our non-director full-time salaried employees. In FY2025, the Group's Gender Wage Parity Index has improved to 1: 0.95.

## **BESHOM's Sustainability KPIs**

FY2025 Target: Maintain Gender Wage Parity Index at 1: 0.91 or better



Gender Wage Parity Index (M: F) – 1: 0.95

(FY2024: Gender Wage Parity Index

(M:F) - 1: 0.94)

In FY2025, the average wage ratios for entry-level non-executives<sup>7</sup> employees compared to the minimum wage<sup>8</sup> were 1.5:1 in East Malaysia and 1.4:1 in West Malaysia. All employee remuneration complies with the relevant minimum wage laws and regulations.

To attract young talent to the Group, entry-level executives are offered competitive remuneration packages that reflect their qualifications.

<sup>&</sup>lt;sup>5</sup> Return to work rate = Total number of employees that did return to work after parental leave ended / Total number of employees due to return to work after taking parental leave

Retention rate = Total number of employees who were still employed 12 months after their return to work from parental leave/ Total number of employees that did return to work after parental leave ended in the prior reporting period

<sup>&</sup>lt;sup>7</sup> Full-time salaried employees only. The Group has 439 full-time salaried employees as at 30 April 2025.

The minimum wage of RM1,500 was used from May 2024 to Jan 2025 and RM1,700 was used from Feb 2025 to April 2025.



(continued)

#### New Hire and Turnover

To evaluate the effectiveness of the Group's talent retention and development efforts, we track both the turnover rate and new hire rate among full-time salaried employees. As at 30 April 2025, the Group recorded a monthly turnover rate of 2.0% (FY2024: 1.5%) and a monthly new hire rate of 1.7% (FY2024: 1.4%). Overall, both turnover and new hire rates remained stable and within a manageable range throughout the year, which is aligned with our operational needs.

	By Age		By Gender		Group wide	
	< 30 years	30 – 50 years	> 50 years	Male	Female	Group-wide overall
New Hires						
Number	38	41	10	37	52	89
Rate (%)9	8.4	9.1	2.2	8.2	11.6	19.8
	Average of	Monthly Ne	w Hire Rates <sup>1</sup>	° : 1.7%		
Employee Turnover						
Number	37	44	27	40	68	108
Rate (%) <sup>11</sup>	8.2	9.8	6.0	8.9	15.1	24.0
	Average of	Monthly Tur	nover Rates <sup>12</sup>	2:2.0%		

As at 30 April 2025, the turnover and new hire rates by employee category are illustrated as below:

	30 April 2024			il 2025
Employee category	Number	Rate (%)	Number	Rate (%)
New Hires <sup>13</sup>				
Management	2	0.4	4	0.9
Executive	16	3.5	10	2.2
Non-Executive	62	13.4	75	16.7
Employee Turnover <sup>14</sup>				
Management	4	0.9	4	0.9
Executive	15	3.3	16	3.6
Non-Executive	64	13.9	88	19.6

We conduct exit interviews and/or surveys with departing employees to better understand the reasons behind their departure and to identify opportunities for improvement within the Group. Where relevant, we also have processes to identify and review the findings from these interviews and surveys, including implementing follow-up action plans to address key issues and enhance our existing practices.

New hires rate = (total new hires/ average number of full-time salaried employees for the year) x 100%, where average number of full-time salaried employees for the year = (total number of full-time salaried employees on last day of previous FY + total number of full-time salaried employees on last day of current FY) / 2)

<sup>&</sup>lt;sup>10</sup> Average of monthly new hire rates = sum of 12 months' new hire rates / 12, where monthly new hire rate = (total new hires during the month / average number of total full-time salaried employees for the month) x 100%

<sup>&</sup>lt;sup>11</sup> Employee turnover rate = (total resigned employees / average number of full-time salaried employees for the year) x 100%

Average of monthly turnover rates = sum of 12 months' turnover rates / 12, where monthly turnover rate = (total resigned employees during the month / average number of full-time salaried employees for the month) x 100%

New hires rate by employee category = (total new hires by employee category/ average number of full-time salaried employees for the years) x 100%

Employee turnover rate by employee category = (total resigned employees by employee category/ average number of full-time salaried employees for the year) x 100%

KEY SUSTAINABILITY FOCUS AREAS

OUR PEOPLE (continued)

# TALENT MANAGEMENT AND SUCCESSION PLANNING

BESHOM Group's talent development and succession planning strategies are designed to work together to ensure a sustainable pipeline of leadership and skilled professionals for the Group's future. At BESHOM Group, we are committed to providing continuous learning and development opportunities for all employees while upholding our commitment to equal opportunity.

All employees within the Group have participated in performance and career development reviews at least once a year. These reviews assess individual performance over the year, identify training needs, opportunities for business improvement, and help recognise potential talent for the Group's succession planning. The review sessions are implemented as a two-way communication platform and serve as an important channel for employee engagement.

In addition to training needs identified through employees' annual performance reviews, we also seek employees' feedback via training needs surveys, which are conducted periodically.

Training needs surveys are conducted annually for the Group's Board and the MLM segment, and at intervals from once a year to once in three years for other segments, in accordance with their respective procedures.

## **Recognising the Efforts of Our Employees**

In FY2025, BESHOM continued to recognise and acknowledge the efforts of its employees and presented 1 Excellence Salesman Award, 4 retail outlets with Best Category Performance Award, 1 Best Franchise Award, as well as 54 Long Service Awards.



## **Succession Planning**

To maintain leadership continuity, BESHOM's succession plan assesses key leadership positions across the Group to anticipate future needs in leadership, experience, talents, and This proactive approach addresses potential scenarios such as retirement, resignation, death, or disability of incumbent personnel, or new business opportunities or developments. Our succession programme is further planning

supported by our employee development initiatives, including annual performance reviews and assessments.

The Group recently carried out a group-wide review of its succession planning needs, identifying candidates and enrolling them in specific talent development programmes. The talent development programmes are ongoing, with progress tracked and reported periodically to the Nominating Committee.

In BESHOM's Retail segment, we have implemented an active succession planning programme for our retail outlets to ensure management qualities, business continuity, and leadership sustainability. This initiative is aimed at developing future leaders by equipping them with the necessary management skills and capabilities to support the long-term success of our Retail business and branches.

During the financial year under review, 23 potential outlet personnel were identified as part of the Retail segment's succession plans.



(continued)

## **Employees Training**

The Group recorded a total of 11,554 training hours provided to our employees throughout the year, averaging approximately 27 training hours per employee for the year (FY2024: 25 training hours per employee).



	FY2023 <sup>15</sup>		FY2024 <sup>16</sup>		FY2025 <sup>17</sup>	
	Total	Average	Total	Average	Total	Average
Total training hours	6,805	14	11,336	25	11,554	27
By gender						
Male	2,607	14	4,178	25	3,701	23
Female	4,198	15	7,158	25	7,853	30
By employee category						
Management	1,204	22	2,932	57	2,603	52
Executives	1,578	18	2,317	26	2,681	33
Non-Executives	4,023	12	6,087	20	6,270	21

Employees at the executive level and above are required to attend training annually, with specific training hours targeted based on employee categories. We are pleased to report that 98% of our employees achieved their respective training targets in FY2025.

# **BESHOM's Sustainability KPIs**

We have set targets for the minimum training hours to be attended by each employee, as follows:

FY2025 Target:	FY2025 performance:
At least 75% of employees meet the following minimum training hours	
16 training hours annually per person for managers and above	98% of employees met the minimum training hours required
8 training hours annually per person for executive-level employees	





Employees who are promoters are excluded when calculating the total training hours and average training hours for FY2023.

Employees who are promoters are excluded when calculating the total training hours and average training hours for FY2024.

Employees who are promoters are excluded when calculating the total training hours and average training hours for FY2025.

# KEY SUSTAINABILITY FOCUS AREAS

OUR PEOPLE (continued)

A summary of the training topics attended is as follows.

	Target Skills	Related topics, lessons, and training (non-exhaustive)
1.	Management and Strategic Management	<ul> <li>Innovations in Sugar Reduction and Sweeteners</li> <li>Design Thinking for Innovation: Building Products Customers Love</li> <li>Get Things Done: Strategies for Boosting Productivity</li> <li>Copyrights vs Trademarks Protecting Your Brand Effectively</li> <li>Harnessing Digital Disruption: Strategies for Economic Transformation in Malaysia</li> <li>Achieving Work-Life Balance</li> <li>Flexibility at Work - Designing Flexible Work Arrangement ("FWA") Solutions</li> </ul>
2.	Accounting, Finance, Data Analysis, Marketing and Sales	<ul> <li>Marketing Made Simple</li> <li>Connect with your audience to boost sales this festive season with TikTok</li> <li>2025 Budget Seminar</li> <li>Case Study-Based MFRS Webinar: Know the Difference between IAS1 &amp; the New IFRS/MFRS18 Presentation &amp; Disclosure in Financial Statements</li> <li>Halal Based Quality Management - Enhancing Business Credibility &amp; Market Reach</li> <li>Strategic Procurement and Inventory Mgt. System with Introduction to Contract Management</li> <li>MBRS 2.0 For Preparers - Financial Statements</li> </ul>
3.	Corporate Governance	<ul> <li>Navigating Change: The Critical Role of Change Management in Today's Corporate Culture</li> <li>Spotting the Bad Apples: Types of Misconduct Leading to Dismissal</li> <li>Anti-Bribery &amp; Anti-Corruption Training</li> <li>Corporate Compliance: Dissecting the Recent Amendments to the PDPA 2010 and Companies Act 2016</li> </ul>
4.	Sustainability	<ul> <li>Mandatory Accreditation Program Part II: Leading for Impact ("LIP")</li> <li>Centralised Sustainability Intelligence Solution</li> <li>Is ESG a hassle or a threat?</li> <li>Empowering Change: Your Journey To Sustainability Starts here</li> <li>How To Engage Suppliers In Carbon And Environmental Impact Reduction?</li> <li>Innovate ESG with Maximum ROI</li> <li>Navigating Bursa Malaysia's Enhanced Sustainability Reporting Framework</li> <li>Impact of Climate Change on ISO 45001 and Guidance on Interpreting MSDS, Labels, and Chemical Symbols</li> <li>Work-life Sustainability</li> <li>Introduction to Climate Risk Assessment – Scenarios and Tools</li> <li>ESG Decoded: Your Questions, Our Insights</li> <li>Preparing for the IFRS? Sustainability Disclosure Standards in Malaysia</li> <li>Case Study Based Webinar: IFRS Sustainability Disclosure Standards: IFRS S1 &amp; S2</li> <li>The Management and Governance of Sustainability</li> <li>Essentials of ESG</li> <li>Training on Sustainability</li> </ul>
5.	Audit, Tax, and Risk Management	<ul> <li>Tax Savvy Boss: e-invoicing Tactics Revealed</li> <li>E-Invoicing in Malaysia</li> <li>LHDN E-Invoice Awareness</li> <li>Complete E-Invoicing Implementation Guide</li> <li>Best Practices for E-Invoicing - 10 Areas You Can't Afford to Overlook</li> <li>Overview of E-Invoicing Implementation in Malaysia and Newly Released Updates by LHDN</li> <li>Navigating the Malaysian Tax Landscape: Insights from Recent Landmark Tax Cases</li> <li>Tax Audits, Investigations &amp; Raids: Tips for In-house Tax Leaders</li> <li>ERM and ORM - An Explanation of Effective Tools to Manage Them</li> <li>Internal QMS Auditor</li> <li>Risk and Compliance Summit 2025</li> <li>EA Form &amp; Personal Tax Planning</li> <li>E-Invoicing: Challenges, Compliance &amp; Common Pitfalls</li> </ul>











(continued)

	Target Skills	Related topics, lessons, and training (non-exhaustive)
6.	Compliance and Regulatory, Legal and Law	<ul> <li>Bursa Malaysia Mandatory Accreditation Programme ("MAP")</li> <li>Workforce Empowerment Law</li> <li>Food Labelling Requirements</li> <li>Certified Halal Executive Programme ("CHEP") 2024</li> <li>Food Packaging and Shelf Life Assessment</li> <li>Bursa PLCs Investor Relations Series 9: Market Outlook 2024</li> <li>Introduction to Codex HACCP 2020</li> <li>Masterclass Recap - Employment Law and Industrial Relations</li> <li>Latest Amendments to Malaysia's Personal Data Protection Act and Insights to Emerging Data Privacy Trends Across Asia Pacific</li> <li>Minimum Wage (RM1,700) &amp; Employment Act 1955 (Amendment)</li> <li>MOPI Regulatory Updates</li> <li>Master the Employment Act 2022 Amendments</li> </ul>
7.	Human Resource Management	<ul> <li>Refer to the <i>Employees – HR-related</i> Training section for further details on page 42</li> </ul>
8.	Motivation and Personal Development	<ul> <li>From Busy to Boss: Making Performance Improvements Work in No Time</li> <li>Breakfast Talk with Eastspring Investments</li> <li>On-demand Webinar: Understanding Motivation and Procrastination</li> <li>Lonpac Insurance: Sharpening Your Marketing Techniques &amp; Skills</li> <li>Learning &amp; Development Asia 2024 Malaysia</li> </ul>
9.	Supervisory and Leadership	<ul> <li>Developing a leader as a coach culture</li> <li>Transformational Leadership Skills for Sustainable Organizational Effectiveness</li> </ul>
10.	Computer, Information and Technology, Digital Marketing, IT Management, Cyber Security, and Communication and Media	<ul> <li>Product Knowledge Accelerator with AI</li> <li>Learn About ChatGPT: A Free Beginner's Guide</li> <li>Microsoft Excel 2021 Foundation</li> <li>Introduction to Excel VBA</li> <li>Beyond Spreadsheets: Excel and Power BI Excellence</li> <li>CyberSecMY Conference 2024</li> <li>Lonpac: e-insurance system and online resources</li> <li>Cyber Security Specialist: What I need to know?</li> <li>Introducing CourseMagic: AI Instructional Designer for Any LMS</li> <li>Digital Learning &amp; Tech Awareness towards Cloud Learning</li> <li>Autocount E-Invoice Training</li> <li>The New AI Assistant: Microsoft Copilot for Microsoft 365 Workshop</li> <li>Microsoft PowerPoint Master Class</li> <li>Dell Technologies Forum Malaysia 2024   AI Tech Conference</li> <li>Malaysia Cloud &amp; Data Center ("MYCDC") Convention 2024</li> <li>Security Operations at the Speed of AI</li> <li>Digital Operations Briefing</li> <li>Annual Dialogue with Department of Personal Data Protection ("PDP")</li> <li>Cyber Security Awareness Briefing</li> </ul>
11.	Education and Training	<ul> <li>Business English Mastery</li> <li>Boost Your English: Simple &amp; Practical Tips For Everyday Improvement</li> <li>Develop &amp; Implement Training Needs Analysis</li> </ul>
12.	Purchasing or Logistic or Supply Chain	<ul> <li>Future Logistics Dynamics: China_ASEAN Connectivity and Trade Opportunities</li> <li>QC Workshop - Quality Control &amp; Repeating Human Mistakes</li> </ul>
13.	Product Knowledge	<ul> <li>Professional Indemnity ("PI") &amp; Product Liability</li> <li>SHOM Product Training - Infinence Personalized Skincare</li> </ul>
14.	Safety, Health, and Wellness	Refer to the Occupational Health and Safety – Safety and Health Training section for further details on page 50



# **OCCUPATIONAL HEALTH AND SAFETY**

BESHOM Group has implemented a group-wide Safety Policy across all operations, highlighting its commitment to protecting employees, the public, and the Group's property. This Policy aims to maintain a safe and conducive work environment for every individual present at our premises, including customers, employees, contractors, and visitors.

In pursuit of an accident-free workplace, the Group is guided by its Operational Manual on Safety and Health ("OMSH"), which serves as the framework for managing safety and health. The OMSH outlines the governance structure, roles and responsibilities, monitoring and reporting, and continuous improvement of the Group's safety and health programmes, amongst others.

## Governance for Safety and Health

The Board of BESHOM holds ultimate responsibility for the strategic risk management of the Group's Safety and Health Management System ("SHMS"). This responsibility is assisted by the Safety and Health Committee ("SHC"), which is tasked with monitoring the implementation and performance of the SHMS across the Group's operations. The SHC Chairman reports to the Group Executive Director cum Group Chief Financial Officer, who acts as the Board's representative in overseeing the Group's overall health and safety performance and related issues.

The SHC was formed in compliance with the Occupational Safety and Health Act 1994 and the Occupational Safety and Health (Safety and Health Committee) Regulation 1996. It comprises both management and employee representatives from the relevant business units, including a qualified Safety Officer responsible for ensuring compliance with applicable safety and health laws and regulations. The inclusion of employee representatives allows for operational-level insights to be considered in SHC discussions and ensures that workplace safety and health concerns are effectively voiced and escalated through the appropriate channels.

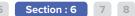
		Group Executive Direct	tor	
	Group	Safety and Health Co	mmittee	
		SHC Chairman		
Safety and Health	Officer 13 I	Management Represent	tatives 13 Emp	loyee Representatives
			l	
		Scope of the SHC		
monitoring the implementation of safety and health practices in accordance with relevant laws and regulations and the Group's policies, objectives, and procedures	carrying out assessments on occupational safety and health risks	carrying out inspections regularly and conducting investigations where required	reporting and highlighting any unsafe or unhealthy working conditions or practices	recommending remedial or improvement measures to the Group's safety and health policies and practices

The SHC meets on a quarterly basis to assess the safety and health performance across the Group's operations and escalate any significant safety and health issues to the Board as necessary.











(continued)

In FY2025, the SHC met four times and conducted a "Workspace Inspection" on the 3 main buildings - Wisma, Lot 1388 and Wawasan. Some of the key activities of the SHC are summarised as follows:

- provided oversight to the establishment, review, and maintenance of relevant documents such as Safety & Health Policy and safety and health-related standard operating procedures ("SOPs");
- reviewed the overall safety performance of the Group quarterly;
- reviewed the overall workplace safety and health condition of the Group;
- reviewed the conduct and outcome of the annual safety audit;
- reviewed the conduct of fire drill and inspection by the fire department;
- reviewed the adequacy of safety and health personnel, particularly first and personal; and
- reviewed the group-wide safety and health training and briefings.

#### Safety and Health Training

The safety and health training provided to employees is tailored to their specific roles and job functions, following a riskbased approach. Safety and health personnel, such as first aid personnel and safety officers, also receive more extensive and in-depth safety and health training to ensure they are well-equipped to manage safety and health risks effectively. The following are the training topics provided to our employees in FY2025.

- Basic Occupational First Aid;
- Safety & Health Awareness Briefing;
- Ergonomics and Manual Handling Training;
- What is Psychological First Aid ("PFA")?;
- Revolutionizing Wellness: Discover the Science Behind Immune Support & Metabolic Health;
- Building Healthy Habits;
- Seminar on Mental Health and Stress Management at Workplace;
- Occupational Psychological First Aider (Phase 1 Mental Health Awareness) and (Phase 2 OPFA);
- Occupational Safety and Health (Amendment) Act 2022 Dialogue with MOHR;
- Behaviour Based Safety Training;
- Occupational Psychological First Aider;
- Safety Team Building;
- Annual Dialogue with Ministry of Health ("MOH");
- Mental Health Awareness;
- Managing & Safely Terminating Employees with Medical Conditions; and
- Developing Effective Safety and Health Committee ("DESH").

A summary of employees trained on health and safety standards and general safety and health training is presented below.

	FY2023	FY2024	FY2025
Employees trained on health and safety standards (no.) Employees trained on general safety and health training (no.)	48	85	113
	92	290	399



trained on safety and health standards



99 employees were provided with general safety and health training

# OUR PEOPLE (continued)

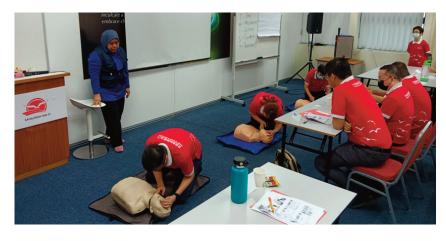
Recognising that safety and health extend beyond the physical safety environment, the Group also addresses employees' mental well-being and hygiene. Topics related to ergonomic and mental health are incorporated into the safety and health training plan periodically to support a more holistic approach to employee well-being.

Fire safety

Briefing on general safety and health awareness Basic emergency response, CPR and AED

Ergonomics and manual handling

Stress nanagemen Workplace hazards: risk assessments and risk control Personal health and mental





# **Occupational Health and Safety Performance**

		FY2023	FY2024	FY2025
Total number of hours worked <sup>18</sup>		941,282	925,258	877,730
No. of accidents with lost time		0	2	0
Lost-time Incident Rate <sup>19</sup>		0.0	4.2	0.0
Catality on a way like of yearly wallated injury.	No.	0	0	0
Fatality as a result of work-related injury	Rate <sup>20</sup>	0.0	0.0	0.0
	No. (hrs)	0	244	0
Lost time due to work-related injury	Rate <sup>21</sup>	0.0	0.000264	0.0
Lost time due to work-related illness	No. (hrs)	0	0	0
Lost time due to work-related limess	Rate <sup>22</sup>	0.0	0.0	0

During FY2025, we recorded zero incidents of work-related injuries.

# **BESHOM's Sustainability KPIs**

FY2025 Target: 0 cases of work-related injuries



O cases of work-related injuries (FY2024: 2 cases of work-related injuries)

<sup>&</sup>lt;sup>18</sup> Based on the work hours of full-time salaried employees.

<sup>19</sup> Lost-time incident rate = Number of cases of accidents with lost-day x 1,000 / annual average number of full-time salaried employees

<sup>&</sup>lt;sup>20</sup> Fatality Rate = Number of cases of fatality x 1,000 / annual average number of full-time salaried employees

Lost time due to work-related injury (Rate) = Total lost-time due to work-related injury / Total number of hours worked

Lost time due to work-related illness (Rate) = Total lost-time due to work-related illness / Total number of hours worked













(continued)

# **COMMUNITY ENGAGEMENT**

In addition to delivering stakeholder value through its business operations, the Group continued to support society and local communities via its corporate social responsibility ("CSR") initiatives, mainly led by the Hai-O Foundation (also known as "Yayasan Hai-O") and Yayasan Tan Kai Hee. These efforts are primarily focused on assisting communities in need and promoting healthcare, education, and cultural causes.

## Education – Ai Hua Jiao Fund Raising Campaign ("AHJ")

Hai-O Foundation continued to organise the Ai Hua Jiao Fund Raising Campaign in collaboration with Sin Chew Daily. The campaign successfully raised a total of RM11.5 million, which was allocated to 6 schools, benefiting approximately 5,707 students and 336 teachers. To date, the total accumulated fund raised since the AHJ project launched in 2010 was RM152.7 million, which benefitted 87 schools across Malaysia.





# Sin Chew Daily 'Song-He' Night

Hai-O supported and sponsored the 'Song-He' Night event organised by Sin Chew, which was held at 10 locations across Peninsular Malaysiain Klang, Kuala Lumpur, Ipoh, Kuantan, Triang, Seremban, Melaka, Muar, Johor Bahru, and Bukit Mertajam. A total of more than 10,000 pax participated in this annual event held in 2025. 'Song-He' Night is organised with the aim of strengthening family relationships and promoting the value of filial piety. This event is usually held around Chinese New Year ("CNY"), and it is open exclusively to individuals who have family members aged 70 and above. The initiative encourages one to spend time with their elderly loved ones while also fostering respect for the elderly and reinforcing the importance of harmonious family and community relationships. These events are conducted at various locations to ensure wider participation and community reach.



KEY SUSTAINABILITY FOCUS AREAS

OUR PEOPLE (continued)

#### **Education – Excellent Academic Awards 2024**

The Excellent Academic Awards, established in 2016, aim to promote academic excellence among the children of our MLM entrepreneurs and employees, while also recognising the dedication and commitment of their parents. In FY2025, the Excellent Academic Awards 2024 were granted to a total of 61 SPM students of our MLM distributors' children and 1 employee's children, with a total award amount of RM24,900.



## Education - Hai-O Higher Educational Aid 2025

Since 2014, Hai-O Foundation has continued to provide financial assistance to eligible children of employees to support their pursuit of higher education. We always believed in the power of education for advancing civilisation and humanity, as well as enhancing competitiveness for better career opportunities and improved living standards. The Hai-O Higher Educational Aid serves as a gesture of appreciation to our loyal employees.

In FY2025, we provided RM60,000 in assistance to 12 eligible employees' children via the Hai-O Higher Educational Aid.

#### CSR SHOM: Gotong-Royong & Ramadhan Donation

In the spirit of Ramadhan, SHOM organised a "gotong-royong" at Madrasah Baitul Ruhani Tahsinul Qiraat, which involved cleaning the interior and surrounding areas, carrying out minor repairs, and repainting the premises to create a brighter environment. The initiative aimed to provide a cleaner and more comfortable space for the students, as the madrasah was in need of some care.

As part of the effort, SHOM also contributed cleaning tools and essential items, such as kitchen utensils, clothing for the children, etc. These heartfelt donations reflect our commitment to supporting the well-being of the tahfiz students during this holy month.

#### Joy 4 Klang Blood Donation Campaign

Kelab Muhibbah Hai-O continued to carry out its regular, annual blood donation campaign in collaboration with the Angkatan Pertahanan Awam Unit Sungai Pinang. The blood donation campaign is aimed at promoting and raising awareness of healthcare and community well-being. The blood donation campaign in October 2024 was held in the Hokkien Association Klang, which successfully collected 277 bags of blood.











(continued)

#### Spine and Foot Health Symposium

We organised a Spine and Foot Health Symposium, together medical professionals physiotherapists to raise awareness about the importance of mobility and posture. Through engaging health talks titled "The Foundation of Mobility: Ensuring Healthy Feet for Active Lifestyles" and "Posture Perfect: Achieve a Healthy Spine for a Happier Life", participants gained valuable insights into maintaining strong musculoskeletal health. Attendees also had the opportunity to undergo spinal alignment screenings, emphasising the importance of early detection and prevention.



# Health Talks - breast health and breast cancer awareness program

In May 2024, participants learned the correct practices for maintaining breast health from Matron Chew Bok Yu of BCWA, including free clinical examinations and techniques for conducting self-breast examinations.

In August 2024, SHOM participated in the Breast Cancer Awareness Program, a collaborative initiative with PUSPANITA Cawangan Kementerian Komunikasi, MAKNA, and one of our distributor groups. The program featured a cancer awareness talk and offered clinical breast



examinations to encourage early detection among participants. SHOM actively supports the cause of early breast cancer detection through such awareness efforts and also contributed a donation to MAKNA in support of their ongoing efforts.

# Waste recycling campaign

This campaign aligns with the government's waste recycling initiatives, while being implemented within our own business operations and extended to our employees. Employees are encouraged to participate by responsibly disposing of unwanted electronic devices such as unused mobile phones, batteries, and computers, thereby promoting responsible waste management and fostering environmental awareness.

## "Beyond 50" mural project

As part of Beshom/Hai-O's 50th anniversary celebration, the "Beyond 50" mural project was launched to promote staff unity and raise awareness about sustainability. Staff members collectively contributed pull tabs, which were creatively repurposed to make the mural board, symbolising the Group's commitment to environmental responsibility and teamwork. meaningful artwork represents not only our journey beyond 50 years but also our shared vision for a greener and more sustainable future.



KEY SUSTAINABILITY FOCUS AREAS

OUR PEOPLE (continued)

#### Kelab Muhibbah Hai-O

At BESHOM, we recognise the importance of supporting employees to fulfil their social and recreational needs. The company's sports club called Kelab Muhibbah Hai-O was set up in 1998 to cultivate work-life balance and create a harmonious and cohesive workplace. During the financial year 2025, Kelab Muhibbah Hai-O organised talent shows during the CNY dinner & Mooncake Festival function, a subsidised trip to Pulau Pangkor, inter-sports challenge, blood donation campaign, and various other welfare and social activities and made it an exciting year for our staff.





	FY2024	FY2025
Total amount invested in the community (RM)  Beneficiaries <sup>23</sup> of the investment in communities (estimated no.)	711,404 4,032	858,714 6,146

## **BESHOM's Sustainability KPIs**

FY2025 Target: sponsorship, fund-raising, or similar programmes that benefit more than 6,000 students and teachers



In FY2025, the Group contributed RM858,714 to community investment activities which supported approximately 6,146 beneficiaries, including 5,810 students and 336 teachers, amongst others, through its various CSR activities.

Beneficiaries only include target beneficiaries that are external to the BESHOM Group.

# KEY SUSTAINABILITY FOCUS AREA



# OUR PRODUCT





# **Our Product**

To provide safe and high-quality products that cater to improving the well-being of our customers

Relevant Material Sustainability Matters	Key Highlights in FY2025	Relevant GRI Topics	
Reputable Brands, Products, and Services	Guidelines to govern responsible marketing	GRI 416: Customer Health and Safety 2016	
Customer Responsibility	Compliant with:  MAL, Food Label, KKLIU	GRI 417: Marketing and Labeling 2016	
	O case of product recall		
	> 150 products with HALAL certifications		
	<b>100%</b> of product complaints resolved		
Contributions to SDGs			
3 GOOD HEALTH 8 ECENTIVE WORK AND 16 THOSE ECONOMIC ECONOMIC TO THE THOSE ECONOMIC E			





















# REPUTABLE BRANDS, PRODUCTS AND SERVICES

#### **Brand Reputation**

At BESHOM, we continued to uphold our brand reputation and portfolio, which embody our core values and beliefs as a responsible corporate citizen. Our focus continues to be on delivering the best product quality and maintaining our position as a reliable and trustworthy business partner with integrity.

Corporate Branding: BESHOM Group offers a wide range of Traditional Complementary Medicines ("TCM"), Wellness and healthcare products in Malaysia.







Objective: To constantly uphold corporate branding through various channels and activities

Strategy: To preserve and uphold our "SEAGULL" corporate values

Our branding activities and events are often conducted alongside health-related informative sessions, reflecting our Vision and Mission to promote better healthcare for all people.

We engage with industry peers and leaders to stay updated on the latest industry developments and better practices, and to participate in industry-wide efforts towards building sustainable businesses.

Our MLM business is a member of the DSAM, which sets industry standards and promotes an ethical marketplace for direct selling. Our Retail business is a member of the Malaysia Retail Chain Association. Additionally, we are members of the Federation of Chinese Physicians and Acupuncturists Association of Malaysia ("FCPAAM") and the Malaysia-China Traditional Medicine and Health Food Product Association ("MCTMHFPA").

# OUR PRODUCT (continued)

#### Deepening our market presence

To enhance our market presence and outreach, we work closely with business partners to create business synergies and deliver attractive deals for consumers. As part of our strategy, we also organise various promotional events and activities.

#### **BESHOM's Sustainability KPIs**

**FY2025 Target:** We aim to have at least 5 cross-over projects with business alliances to cater for market needs and synergy reach in FY2025.

FY2025: There were 7 cross-over projects/ events conducted to cater for market needs and synergy reach, which include collaborations with Atome Financial, Anran Wellness Center, UOB Digital, 988 Radio station, 'Darizi' online media platform and Touch 'N' Go Digital.

#### **Product Innovation**

BESHOM Group continuously strives to expand its portfolio with safe and high-quality products that support consumers' well-being. We actively pursue innovative products that combine science and wellness, leveraging effective ingredients to better serve the evolving needs and preferences of our customers.

To stay competitive and relevant in the market, we closely monitor industry trends and technological development. This effort is supported by our product team, which conducts ongoing market research and analysis to identify demand-driven products that align with our overall business strategies.

At SHOM, we value customer feedback as a crucial driver of our product development and distribution strategies. By actively listening to our consumers through distributors' surveys, direct communication, and product evaluation during the development phase, we continuously improve our products and delivery methods to better serve their evolving needs and expectations.

In recent years, our product innovation strategy has placed greater emphasis on incorporating healthier options and adopting more environmentally friendly elements in our products, amongst others.

By leveraging our network of experienced distributors with deep insights into local markets, we are well-positioned to gauge market response through our product evaluation prior to launching new products. Our product evaluation process takes into account multiple factors, including physical and sensory aspects, unique and exclusive ingredients or formulations, as well as functional benefits for consumers, with the goal of achieving at least 80% customer satisfaction.

Thera Socks are designed using FIR (Far Infrared Ray) technology, magnetic crystal infusion, and ergonomic pressure zones to promote foot health, circulation, and posture support. Our innovation efforts prioritise functionality, user comfort, and well-being, ensuring that every product not only meets market demand but also contributes meaningfully to our customers' daily health and lifestyle.



360 Pro Shake Protein Drink, a balanced nutritional solution formulated to support weight management, muscle recovery, and daily wellness. Developed with a focus on taste, convenience, and efficacy, it offers high-quality protein enriched with essential vitamins and minerals. Available in delicious flavours like Chocolate Banana and Strawberry, the 360 Pro Shake is designed to suit modern, health-conscious consumers seeking an easy, effective way to meet their daily protein needs—whether for slimming, shaping, or sustaining energy throughout the day.



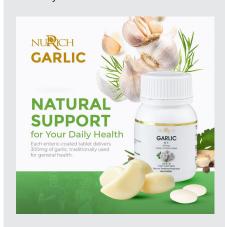
1 2 3 4 5

Section: 6 7 8



# **OUR** PRODUCT (continued)

Enhanced Nurich Garlic Tablet, delivering 300mg of freeze-dried garlic powder in each enteric-coated tablet. This improved formulation harnesses the power of alliin, a natural compound scientifically linked to immune, heart, and antioxidant support. By using enteric coating technology, the active compounds are protected from stomach acid, ensuring better absorption and reduced gastric discomfort. The use of freeze-drying helps preserve garlic's nutrients, extending shelf life while maintaining its natural health benefits, offering consumers a trusted, modern solution for daily wellness.



Kinds Welgrains-Mixed Hericium Erinaceus & Iron Yam Powder: A nourishing blend of Hericium Erinaceus and Iron Yam, designed to support digestion, strengthen the spleen, boost immunity, and enhance overall wellness. Naturally sweetened with erythritol for a light and healthy touch.

Kinds Welgrains-Mixed Five Black Soybean Powder: A nourishing blend of five black superfoods — black rice, black beans, black sesame, black goji berries, and black mulberries — designed to support kidney health, boost immunity, slow aging, nourish hair and skin, and regulate blood sugar and lipids. Lightly sweetened with erythritol for a clean, low-calorie taste.

Kinds Welgrains-Mixed Chinese Yam Coix Seed & Gorgon Euryale Seed Powder: A nourishing herbal blend of Chinese yam, coix seed, and gorgon Euryale seed, designed to support digestion, reduce dampness, boost kidney function, and enhance Naturally immunity. sweetened erythritol for a guilt-free, low-calorie wellness boost - ideal for those with weak digestion, internal dampness, or kidney deficiency.



Yu Yuan Tang Honeysuckle herbal beverage: It helps keep your lungs and digestion healthy, soothes inflammation, and protects your body from damage to stay healthy overall.

Yu Yuan Tang Monk Fruit & Chrysanthemum Herbal Beverage: It supports eye health, soothes the throat, offers natural sweetness, and is easy to prepare anytime.





## Hai-O Tigerus Milk Mushroom -

The traditional complementary medicine tiger milk mushroom, helps to boost immunity and strengthen the body's immunity. This housebrand product consists of higher active ingredients and is at a more competitive price.



# OUR PRODUCT

(continued)

Berry Esenz Red Goji Fruit Pomegranate **Essence:** A refreshing fruit essence blend combining nutrient-rich qoji berries and antioxidant-packed pomegranates. This essence supports overall vitality, boosts the immune system, and promotes healthy skin. Naturally flavorful and easy to enjoy as a daily wellness boost.

Esenz Black Goji Berry & Mulberry Fruit Essence: A nourishing blend of antioxidant-rich black goji berries

and mulberries, designed to support immune health, enhance vitality, and promote radiant skin. This natural fruit essence offers a delicious way to boost your daily wellness routine.



#### **Access to Healthier Options**

In developing our FMCG food products, we prioritise ingredients that improve health benefits where possible. We actively promote health awareness and responsible consumption, particularly encouraging non-excessive sugar intake. Where appropriate, we alternative incorporate safe ingredients in new or rebranded products to help mitigate health risks associated with excessive sugar consumption, such as obesity or heart-related diseases. Our product portfolio includes both healthier food options and products designed to support better health management for consumers.

# Summary of Key Branding and Health Promotion Events in FY2025

#### **Events participated/held by MLM segment**

Nationwide Body Shaping Consultant Workshop and Thera Forum



This workshop has been conducted in key locations such as KL, Sungai Petani, Kota Bahru, Kota Kinabalu, and Kuching. This initiative aims to nurture and train certified Body Shaping Consultants while also enhancing brand recognition for PB 360 Thera.

Certified consultants receive an exclusive Thera Consultant Badge and a Thera Tool Kit, enabling them to kickstart their business journey.

# Weekly 360 Thera Insights Zoominar 2.0

The Zoominar features a panel of invited guests who share real-life testimonials and success stories from their journey with the 360 Thera business.

# **Participation in the Brunei Consumer Fair**



We showcased SHOM's range of products, including Nurich Puri C, Nutra-I, SaRang, Min Kaffe, and Min Cha, to boost brand awareness and reinforce our market presence in Brunei.

## Showcase at Hari Peneroka Felda

SHOM products were displayed at the prestigious Hari Peneroka Felda event, helping to promote the brand, reach a broad audience, and enhance overall brand visibility.

## Events participated/held by MLM segment (continued)

## Participation in Jom Heboh Carnival



We participated in major regional events, such as the East Coast (Kuala Terengganu) and Northern (Penang) Jom Heboh Carnivals, to strengthen brand presence and engage with new customers.

# Nationwide Infinence Skin Secrets Workshop



Hosted by an International Beauty Educator, these workshops held in Klang Valley, Johor, and the East Coast were designed to boost brand presence and customer engagement.

## Participation in the Largest Raya Festival of 2025

SHOM participated in the largest Absolut Bazaar x Festival Gaya Raya in KL, showcasing Min Kaffe and Premium Beautiful Shaping Lingerie. This festival served as a platform to enhance brand awareness and market engagement.

## SHOMpreneur Masterclass & TikTok Live Training



A full-day program is designed to cultivate entrepreneurship within the SHOM MLM network, supporting long-term growth and sustainability. By equipping distributors with skills in effective digital marketing, including TikTok Live coaching conducted by a third-party expert, this program also helps build brand loyalty and broaden the brand's market reach.

#### Participation in MIHAS (Malaysia International Halal Showcase)



SHOM participated in MIHAS, one of the largest halal trade fairs in the region, to enhance brand visibility and engage with global markets. The participation not only showcased SHOM's commitment to the Halal industry but also created new opportunities for partnerships, distribution, and business expansion within the global halal market.

This engagement underscores our dedication to meeting international standards, further strengthening SHOM's brand presence and contributing to the broader economic goals of the company.

# **OUR PRODUCT** (continued)

## **Events participated/held by Wholesale & Retail segments**

#### Roadshows





Various external and internal roadshows were conducted throughout the year such as Malaysia Dahonghua International Tea Expo, Malaysia 50+ Expo, Malaysia International Traditional & Complementary Health Food Product Expo 2024, Aihuajiao Roadshows, CNY Sales Roadshow, CNY Hampers Sales Booth, In-Store Carnival @ Teluk Intan & Batu Pahat outlets, Puchong outlet Relocation Opening Carnival, BMC New Opening Carnival, as well as Darizi Food Tasting event @ One Utama Outlet.

# **Branding & Promotion Campaign**

We focus on creating social media content to further strengthen the brand image of Hai-O Chain Store, highlighting products such as Esenz Red Goji Berry and Pomegranate fruit essence, Esenz Black Goji Berry and Mulberry fruit essence, MingZhu Bai Feng Wan, and Hai-O Tigermilk Mushroom.

We actively promote the traditional Chinese medicine ("TCM") treatment services offered at Hai-O Chain Store through social media, aiming to enhance brand visibility and increase customer engagement.

Product Sampling at Modern Trade Supermarkets/ Hypermarkets - Providing customers with hands-on experience of new or existing products to improve product awareness & drive sales.

Giveaway Contest on social media - Increase customer engagement and excitement with giveaway contests.

In FY2025, multiple campaigns were conducted, including Parents' Day Campaign, National Day Video Interview, E-store 3rd Anniversary: Ok Go Lucky Campaign, Lucky Scratch & Win Campaign, and CNY Giveaway on Social Media.

# **OUR PRODUCT** (continued)

## Events participated/held by Wholesale & Retail segments (continued)

## CNY 2025 Hamper launching, roadshows and extensive A&P activities



In FY2025, Hai-O involved in both online and offline promotional activities carried out by the appointed agency. These included 8 outdoor billboards, online promotions via 988 radio, and 5 roadshows in collaboration with 988 DJs. The aim was to attract the attention of the younger generation to enhance the branding visibility among the public.

# **Regional events**



In FY2025, Hai-O organised Pagoda Festive Night at Genting International Convention Centre in November 2024 and Hai-O Genting Night in conjunction with the 50th anniversary in March 2025. In addition, a total of 5 Sake, Japanese Whisky, and Organic Wine tasting events were held from June 2024 to March 2025.



Extensive A&P activities were carried out during CNY 2025, where customers who spent RM250 stood a chance to win a Hai-O CNY Prosperity Bag and special delivery by [OMG!] Mom Big News-Movie's Cast.

The event was supported by promotional offers such as a pre-order deal featuring a 3-day special offer for CNY prosperity bags and an early bird 12% discount on CNY hampers & gift boxes.



#### **Customer Satisfaction**

## We strive to build customer confidence and trust in our products and our people.

To effectively engage with our customers, understand their needs and preferences and deliver quality service, BESHOM Group engages with customers via its established communication channels.

#### **MLM Segment**

We maintain a strong and active engagement network with our distributors, who act as the key touchpoints for our consumers of our products. Moreover, we have established direct channels that allow consumers to reach out to us with any enquiries, comments, or feedback.

Some of our key engagement channels are as follows:

- Corporate email at info@shom.com.my and coe@shom.com.my
- · Corporate website at www.shom.com.my
- Bulletin
- Social media including WhatsApp, YouTube (www.youtube.com/c/SahajidahHaiOMarketing), Facebook (www.facebook.com/OfficialSHOM) and Instagram (www.instagram.com/sahajidah.haio)
- Customer Service WhatsApp line: 017-302 8588
- E-commerce WhatsApp line for HQ
- E-commerce service lines for branches and stockists
- · Text via SMS and Telegram (one-way communication)
- Member Portal
- Others include surveys, training, meetings, conferences, and events

#### FY2025 Highlights:

The Distributor Survey Form and the Training and Event Feedback Form continued to be used to gather feedback and strengthen engagements with our distributors.

The Weekly 360 Thera Insight Zoominar 2.0 was carried out to share real life testimonials and successful business stories. In addition, real life testimonials on the Nurich Nutra-I product were also shared to uplift the product image and confidence.

#### **Retail Segment**

Hai-O retail stores are represented by both its physical stores and online stores. At our physical retail stores, we prioritise creating a safe and comfortable shopping environment, supported by well-trained staff committed to delivering quality service and assistance to walk-in customers. Our online store, https://mall.hai-o.com.my, offers a convenient platform for online customers to browse and purchase our diverse range of products from anywhere. To enhance the online shopping experience, we also regularly carry out promotional activities tailored for our digital audience.

Members of our Hai-O Friendship Programme enjoy a range of exclusive benefits, including birthday rewards, member discounts, early and exclusive promotions, access to special seminars, and others. To further recognise and reward their loyalty, we also hold Member Privilege Sales.

Hai-O's key engagement channels are summarised as follows:

- BESHOM General Email: info@beshom.com
- Hai-O Chain Store Facebook
- Hai-O Chain Store Customer Service Hotline: 03-3343 8889
- Text via SMS and telemarketing
- Customer Service WhatsApp line
- Customer complaint procedures
- · Feedback Form (available in our retail stores)
- Customer Satisfaction Survey (accessible via QR Code)
- customer\_care@hai-o.com.my (for online store)
- Live chat services

# FY2025 Highlights:

The annual Post Member Privilege Sales Campaign Member Survey continued to be conducted during the year.











# OUR **PRODUCT** (continued)

## Wholesale Segment

Hai-O's Wholesale segment primarily serves corporate clients, some of them are also our business partners with whom we have collaborated in the past years to promote our products and their various distribution platforms, such as supermarkets and hypermarkets. Our Wholesale segment focuses on building collaborative relationships with other businesses that drive mutual growth and strengthen market competitiveness. To ensure we meet customer needs and interests effectively, our in-house representatives receive training aimed at enhancing service quality. Moving forward, we will continue to deepen customer engagement through events and functions, enabling us to better understand their concerns regarding product quality, sustainability, and responsibility.

The Group has established processes to effectively monitor and manage complaints, focusing not only on resolution but also on continuous operational improvement. During the financial year under review, all received complaints were appropriately addressed. A summary of the complaints received in FY2025 is provided below.

MLM Segment	4 product complaints - 4 resolved	
Retail Segment	14 product complaints – 14 resolved 5 customer service complaints – 5 resolved	
Wholesale Segment	nil	

#### **BESHOM's Sustainability KPIs**

FY2025 Target: Resolving 100% of product complaints received

FY2025: All (100%) complaints received were resolved.

#### **Product Safety and Quality**

Ensuring product safety is a fundamental and non-negotiable criterion which we will assess before any product is included in our portfolio. We ensure that our products are safe and comply with all applicable regulatory requirements and consumer protection standards. The Group has established SOPs and controls to ensure our products comply with applicable regulations from relevant authorities such as the Food Safety and Quality Division ("FSQD"), the National Pharmaceutical Regulatory Agency ("NPRA"), and the Ministry of Domestic Trade and Cost of Living ("KPDN"), before making the products available to customers. FSQD and NPRA are divisions under the Ministry of Health ("MOH").

In Malaysia, products such as health supplements and traditional preparations typically require registration and comply with guidelines set by the NPRA. Moreover, all food, skincare, cosmetic, and personal care products marketed by SHOM are governed and approved by the MOH. To ensure full regulatory compliance, our relevant business segments have established SOPs that are strictly followed before any product is delivered to customers.

# **How to Identify NPRA-registered Products**

Health supplements and traditional preparations are considered pharmaceutical products and must be registered with the NPRA. There are two main features for registered products:

- Registration number starting with "MAL". followed by eight numbers and ending with the letter T, A, X, or N; and
- Genuine hologram sticker affixed on the packaging of the product.

Please refer to the official government website of the NPRA or the official website of the MOH for further details.

The products we deliver may generally fall into three main groups: products manufactured under our own brands and our own facilities, products manufactured under our brands by third parties, and third-party brands for which we hold distribution rights. Regardless of category, all products are subject to stringent quality and safety controls throughout every stage of their lifecycle — from product development and supplier selection to manufacturing, packaging, logistics, and distribution. These rigorous processes are designed to ensure that every product consistently meets our high standards before reaching customers.

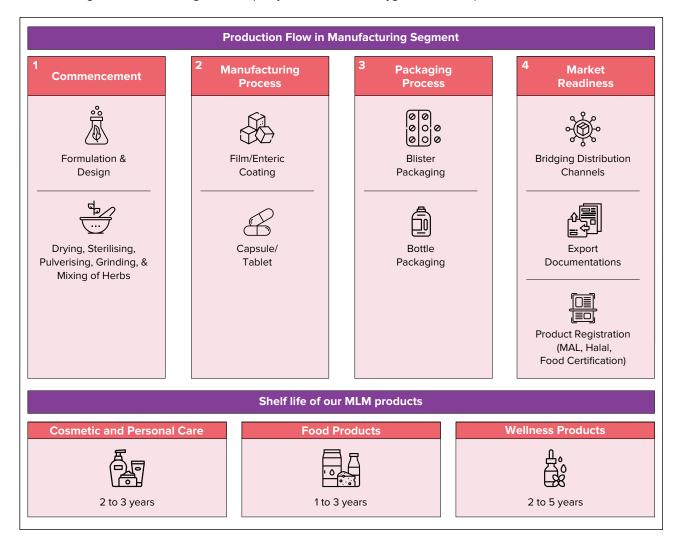
As part of our quality checking process, all food, supplement, skincare, and cosmetic products received from suppliers must be accompanied by a Certification of Analysis ("COA") or an in-house test report. These documents serve to verify that the products comply with regulatory requirements and meet agreed-upon specifications. In addition, stringent testing has been carried out during our manufacturing process to detect the presence of any contaminants and/or to assess product efficacy.



In both our MLM and Manufacturing segments, dedicated in-house quality control teams are responsible for performing quality checks on every batch of products prior to distribution to our stores and branches. These teams assess various qualities, such as physical appearance, aroma, taste (for edible products), and other specifications.

As part of the quality control process, two units of retention samples will be taken as controlled samples for each batch of delivery and will be kept throughout their specified shelf life. These retention samples serve as references for future verification, batch tracing, or investigations or testing as needed. In addition, we implement traceability practices for every batch of products we distribute.

At our manufacturing sites, we maintain strict standards by using only quality ingredients throughout our manufacturing process. To support this, we have a stringent process for selecting suppliers for raw materials and products, who are assessed based on, amongst others, the quality of raw materials, finished goods, and the manufacturing process, as relevant. We also carry out due diligence, periodic reviews, and audits to strengthen our understanding of our suppliers' performance and reliability. Our manufacturing sites adhere to a high level of quality control measures, hygiene, and best practices, and are certified with GMP.





# OUR PRODUCT (continued)

#### **Product Certification and Manufacturing Certification**

Product and manufacturing certifications serve as an added layer of assurance for our business, our business partners, and our customers.

The Group's relevant key business activities, including manufacturing, distribution, and quality control processes, are carried out in accordance with the following certifications, as applicable:

- GMP which governs the manufacturing and production of food or pharmaceutical products;
- ISO 9001:2015 which specifies the requirements for a quality management system; and
- HACCP which is a management system addressing food safety through the production chain from sourcing to consumption.

To maintain these certifications, regular independent audits are carried out to verify the ongoing implementation of practices in line with the said standards. In FY2025, we continued to maintain our certifications as follows, without significant issues.

Certification	Certified process/ company	Audit Frequency
GMP	Manufacturing plants at both Lot 1388 and Wisma Hai-O	Annually
ISO 9001:2015	<ul> <li>MLM operations at Wawasan Hai-O</li> <li>Manufacturing plants at both Lot 1388 and Wisma Hai-O</li> </ul>	Annually
HACCP	Manufacturing plants at both Lot 1388 and Wisma Hai-O	Biennially
FDA Certificate of Registration	Manufacturing plants at both Lot 1388 and Wisma Hai-O	-

As part of our commitment to serving diverse markets, SHOM ensures that its products are certified Halal by recognised bodies. We strictly adhere to Halal standards across our supply chain, manufacturing processes, and product offerings, reflecting our commitment to quality and ethical practices. Currently, we hold HALAL certifications for over 150 products and maintain KKLIU certifications to advertise MAL-registered products through appropriate channels.

### **Food Safety and Product Recall**

BESHOM Group diligently upholds the integrity of its product safety processes and controls to safeguard consumers of its food products. With a strong focus on prevention and a target of zero food safety incidents, we proactively work to mitigate any potential food safety risks. We are pleased to report that no food safety incidents were recorded in FY2025.

To ensure a prompt and efficient response in the event of a necessary product recall, we have established a product recall policy and corresponding SOPs as part of our preventive and remedial controls. These measures help us quickly contain and minimise any negative impacts associated with recalled products. Our process is developed in alignment with recall procedures prescribed by the NPRA and is subject to regular review to ensure continued effectiveness.

# **BESHOM's Sustainability KPIs**

FY2025 Target: 0 food safety incidents

FY2025: 0 food safety incidents

(FY2024: 0 food safety incidents)

# **BESHOM's Sustainability KPIs**

FY2025 Target: Zero incidents of product recall

FY2025: Zero incidents of product recall

(FY2024: Zero incidents of product recall)

Our quality control processes at our operations, including batch tracing and other practices supporting traceability, further enhance the effectiveness of our recall process and facilitate accurate tracing.

During the financial year under review, there were zero incidents of product recall.

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# **CUSTOMER RESPONSIBILITY**

#### **Responsible Marketing and Advertising**

We are committed to maintaining the responsible marketing principles and will strictly adhere to all applicable marketing and advertising regulations. All our MAL products will be registered under NPRA, and our advertisements will comply with KKLIU's<sup>24</sup> approval, ensuring we are in line with responsible advertising and marketing principles. Our food, wellness, skin care, and cosmetics, marketed by SHOM are regulated and approved by MOH. For our MLM business, product pricing is governed by the KPDN.

In our MLM business segment, represented by our numerous distributors, we place strong emphasis on responsible and ethical marketing practices. Committing to adhere to the DSAM Code of Conduct and SHOM's Business Handbook on ethical business practices, all our MLM distributors are required to conduct fair and ethical direct sales practices. Our Advertising and Marketing Policy for SHOM and Business Handbook also reflects similar requirements for all distributors to truthful and accurate advertising and promotional activities, including electronic formats. Based on the Policy, distributors are strictly prohibited from repackaging products, changes in labelling, or making misleading claims about product efficacy, health benefits, as a specific treatment, or a purported cure for any disease or condition. Distributors shall provide accurate information on product quality, origin, performance, and other. Our SHOM personnel also actively monitor distributors' marketing practices and marketing materials, and take appropriate actions in cases of non-compliance.

At BESHOM, we prioritise training and awareness programmes from time to time for our employees, salesmen, and distributors to ensure compliance with relevant advertising and marketing regulations. These initiatives reinforce our commitment to responsible marketing and clarify acceptable and unacceptable marketing practices. We also provide our salesmen and distributors with clear guidance on product information materials for all products. To further promote our principles, we uploaded the "Panduan Penyiaran Iklan" education video to our official SHOM YouTube channel, aimed at enhancing distributor understanding. Additionally, our code of ethics related to advertisements and promotions is published in our quarterly Bulletin to reinforce awareness.

Consistent with FY2024, our new Retail staff continued to undergo an orientation and induction programme, which included key topics such as "introduction to labelling requirements for traditional medicines" and "precautions and storage rules for herbal medicines".

In addition, training or awareness of topics such as Sales and Management of Toxic Traditional Chinese Medicines and Composition Analysis of Health Products were conducted in FY2025 during the outlet supervisor meeting and training to enhance supervisors' knowledge of product safety and responsible selling practices.

# **Customer Data Privacy**

We emphasise protecting customer privacy and uphold high standards of procedures to safeguard customers' personal privacy and information, in line with our various data and privacy policies. Further information is available in the *IP and Data Integrity* section of this Report.

Pharmaceutical Services Division, Ministry of Health.













#### **Responsible Marketing of Products Containing Alcohol**

In our Hai-O Wholesale and Retail segments, some of our products may contain alcohol and these products are intended for use in traditional complementary health products, cooking, or personal enjoyment. However, the majority of our alcoholcontaining products are traditional complementary medicated health products that are MAL-registered with the NPRA and affixed with genuine hologram stickers to verify their authenticity.

See "Product Safety and Quality" of this Report to understand how to identify NPRA-registered products.

The selling and marketing of alcohol-containing products are conducted in strict compliance with all relevant laws and regulations. These alcohol-containing products are sold exclusively to non-Muslim adults aged at least 21 and above. Such statements and restrictions are clearly stated and communicated across our physical and online stores, as well as in all our marketing and advertising materials, to ensure compliance and prevent sales to Muslims or individuals below the legal age. Our sales personnel, including staff at Hai-O's retail outlets, are also trained and required to enforce this practice by only selling alcohol-containing products to those who are 21 years old and older and non-Muslims. Moreover, alcohol-containing products are only sold within the permissible time as stipulated by local laws, regulations, and requirements.

Our wine and liquor products, intended for enjoyment, are labelled with a statement warning against excessive drinking, i.e. "Meminum Arak boleh Merbahayakan Kesihatan" and/or "文明喝酒", where applicable. In addition, all our MAL-registered medicated tonic products include clear information on the recommended dosage and necessary precautions to ensure safe use by consumers.

The Group continues to adopt a Responsible Marketing Code to guide the distribution or sale of alcoholic products. The code sets out the Group's stance against alcohol consumption by minors and Muslims, as well as promoting responsible drinking, and we strictly oppose any drink-driving actions. In line with these policies and principles, we do not sell or provide product samples to minors and Muslims at any of our Retail outlets and events. We are also actively promoting awareness regarding responsible drinking through reminder labels on our products, advertisements, or packaging.



# Accessibility and Affordability for Health Products and Nutrition

The Group is committed to providing our customers with access to high-quality, nutritious products that support their health and wellness. We strive to make our functional foods, health supplements, and other wellness products accessible to customers from diverse backgrounds by ensuring fair pricing and maintaining consistent product availability.

As part of our product development process, price checking plays a vital role in ensuring that our high-quality, nutritionally beneficial products remain fair and accessible to our customers. This involves an analysis of market trends, consumer expectations, and competitor pricing, enabling us to offer products that provide value for money without compromising on quality.

#### Awareness of nutrition intake

Our processed food and beverage products are labelled with nutritional information in compliance with applicable laws and regulations, including the Food Act 1983. This includes details on the recommended intake amount and the content amount for the relevant nutrient contained within the said product.

To ensure that our distributors are well-informed, we carried out both online and offline product training, especially for new products, focusing on ingredients and benefits. These training efforts equip distributors with the necessary product knowledge to provide accurate and helpful recommendations to customers in need.

To support healthier lifestyles and address obesity concerns in Malaysia, SHOM introduced the 360 ProShake Protein Drink a convenient, nutrient-rich solution for weight management and daily nutrition. In addition, we conduct educational initiatives to help consumers understand how to manage weight effectively through protein-based diets, portion control, and healthy habits. These efforts reflect our commitment to making better nutrition accessible and practical for everyone.

KEY SUSTAINABILITY FOCUS AREAS

# OUR PRODUCT (continued)

SHOM is also committed to promoting better health through accessible and functional nutrition. Our enhanced Nurich Garlic Tablet, containing 300mg of freeze-dried garlic with enteric coating, provides a natural solution to support overall well-being. As part of our preventive nutrition approach, we also educate consumers on how traditional remedies like garlic can contribute to daily health maintenance, empowering them to make informed, health-conscious choices.

#### **Product Labelling**

Our product labelling practices comply with all relevant product labelling regulations to ensure accurate and truthful communication of product information. For food products, product labelling checks are conducted by the MOH to obtain clearance and ensure regulatory compliance. The description of most food and beverage products featured on our SHOM's website is also screened by the MOH.

In compliance with the latest labelling regulations, SHOM has updated its product labels to include the percentage of active ingredients, as well as the content of sugar and sodium.

To effectively serve our diverse customer base with multiple language needs, most of our products are labelled in at least two languages. Amongst others, these labels typically include product information such as ingredients used, any potential allergens or health risks for consumers, additives used, suggested consumption/ application methods, manufacturing date, expiry date, and/or the best-before date. Our aim is to ensure consumers have relevant and adequate information to make informed decisions about their consumption or purchase through our product labelling practices.

In FY2025, our employees attended training on Food Labelling Requirements, which further strengthened their understanding of regulatory compliance and their ability to deliver compliant product labels that support informed consumer choices.

The following table summarises the approaches we have taken for product labelling.

360 ProShake - Allergen statement: Manufactured on equipment that processes products containing gluten, fish, milk, nuts, sesame seed and sulphur dioxide.

Bio Velocity Alfalfa Concentrated, Nurich Puri-C, Nurich Nutra-I, Min Kaffe (Classic): Ingredients cautionary statement remains on packaging.









# KEY SUSTAINABILITY FOCUS AREA



OUR PLANET (continued)



#### **Our Planet**

To strengthen our efforts towards protecting the environment when carrying out our business operations

Relevant Material Sustainability Matters	Key Highlights in FY2025	Relevant GRI Topics			
Energy and GHG Emissions Management	<b>8.13 kWh/ ft²</b> Total electricity usage intensit (per square foot)	GRI 302: Energy 2016			
Green Product and Packaging	1,009,466 kWh of renewable energy generated from Solar Panel Projects	GRI 303: Water and Effluents 2018			
Resource and Waste Management	Electronic communication with stakeholders	GRI 305: Emissions 2016			
	Efforts to reduce packaging and use of paper and plastic materials	GRI 306: Waste 2020			
Contributions to SDGs					
	7 ATROMABILE AND 12 RESPONSIBLE CONCUMPTION AND PRODUCTION CONCUMPTION AND PRODUCTION				

BESHOM Group acknowledges its corporate responsibilities to the environment and its role in supporting global efforts to combat climate change. In line with this effort, BESHOM strives to reduce the environmental impacts of its products and operations, while conserving natural resources through various initiatives as below.

- (i) pursuing efficient use of resources, including energy, water, and raw materials;
- (ii) reducing waste discharged to landfills and unnecessary wastage of materials;
- (iii) avoiding pollution in all forms;
- (iv) promoting the use of eco-friendly materials;
- (v) promoting the use of renewable energy;
- (vi) implementing digitalisation, waste segregation and reducing printing; and
- (vii) cultivating sustainable behaviours inside and outside the workplace through training and awareness program.

BESHOM Group actively promotes and raises environmental awareness among our stakeholders, including employees, distributors, customers, and supply chain partners. By fostering greater awareness, we enhance the effectiveness of our approaches, such as reducing electricity usage, minimising paper consumption and recycling paper in the workplace, and segregating waste to support recycling and reuse. In addition, we also support a transition to a lower-carbon lifestyle among our employees. The Group offers employees a lower interest rate for the purchase of personal electric cars and the installation of solar panel systems at their homes.

At the Retail Segment, we have implemented various initiatives to minimise the energy consumption across all our retail outlets, including optimising air conditioner settings to maintain an ideal indoor temperature, which we practice across all outlets, and actively exploring ways to minimise cool air leakage. Such efforts reflect our commitment to mitigating climate change and promoting energy efficiency. In addition, we actively promote and communicate environmentally friendly habits for daily lifestyle among our employees. These habits include avoiding food waste, avoiding and reducing the use of new packing materials (including plastic bags and paper bags), avoiding Styrofoam, collecting, and reusing resources through measures like rainwater harvesting, and others.

















## **ENERGY AND GHG EMISSIONS MANAGEMENT**

As climate change becomes an increasingly urgent global challenge, the Group recognises the importance of doing its part to support climate action and ensure long-term business sustainability by adapting to the evolving global energy landscape.

BESHOM Group continues to monitor and manage our energy usage, which remains one of the key emission sources within our direct control. In line with our energy management efforts, we continue to analyse our emissions and actively explore strategies to reduce emissions where possible.

#### **Energy Management and Emissions**

At BESHOM, our energy management approach primarily focuses on reducing overall energy consumption, especially fossilbased energy, and improving efficiency within our operations and value chain.

Electricity is the main energy source in our offices and premises, and is a significant contributor to our carbon emissions. As our operations are largely based in Malaysia, we source electricity from Tenaga Nasional Berhad ("TNB") in West Malaysia and from the respective state power utility providers in Sabah and Sarawak. In Malaysia, electricity is generally generated from a mix of non-renewable and renewable sources, including natural gas, coal, and hydro-powered dams.

The electricity consumption of the Group's 4 main buildings, i.e. Wisma Hai-O, Lot 1388, Wawasan Hai-O, and Menara Hai-O, are monitored regularly to measure the efficiency of our electricity use.

Electricity saving efforts and performance in the 4 main buildings of the BESHOM Group	Unit	FY2023	FY2024	FY2025
Total electricity usage	million kWh	1.98	2.25 <sup>25</sup>	2.24
Total electricity usage intensity (per square foot) <sup>26</sup>	kWh/ ft²	7.40	8.25 <sup>27</sup>	8.13
Conversion of LED lights				
LED Lights installed during the year	Unit	56	201	59
Estimated savings from conversion to LED for the year	kWh	30,730	19,711	24,660

Since 2017, we have been upgrading our lighting system to energy-efficient LED technology. Our approach prioritises replacing existing lamps that are nearing the end of their usable product life, balancing replacement costs with long-term cost-efficiency. To date, the Group has installed a total of 3,535 LED lights, contributing to an estimated energy savings of 24,660 kWh from all replacements made since the project began.

Our energy savings initiative was extended to both our MLM branches and Retail stores. Consistent with FY2024, all 12 MLM branches have been equipped with LED lights, out of which 7 branches are fully fitted with LED lights. In our Retail segment, 1 additional retail outlet, Bandar Mahkota Cheras outlet, is fitted with LED lights, bringing the total to all 45 retail outlets<sup>28</sup> now fully fitted with LED lights.



45 retail outlets fully fitted with LED lighting systems (FY2024: 44 outlets)

#### **BESHOM's Sustainability KPIs**

FY2025 Target: To use LED lighting systems for all new outlets or newly refurbished outlets.

In FY2025, all new and newly refurbished outlets installed with LED lighting systems.

<sup>&</sup>lt;sup>25</sup> The total electricity usage for FY2024 has been restated by considering the electricity generated and consumed from solar energy.

The floor area used as the denominator is calculated based on the floor area used for the purpose of the Group's operations. The calculation of total electricity usage intensity (per square foot) for FY2024 and FY2025 included the electricity generated and consumed from solar energy.

The total electricity usage intensity (per square foot) for FY2024 has been restated by considering the electricity generated and consumed from solar energy.

<sup>&</sup>lt;sup>28</sup> Outlets where the Group has control over the choice of lighting systems.

KEY SUSTAINABILITY FOCUS AREAS

OUR PLANET (continued)

#### **Renewable Energy**

Our solar energy project, which involves the installation of solar panel systems at Wisma Hai-O, Lot 1388(B), and Wawasan Hai-O, has been fully commissioned since FY2024. In FY2025, the solar panel systems have generated a total of 1,009,466 kWh of renewable energy, resulting in the avoidance of approximately 781 tonnes of CO2e emissions. Of the generated energy, the Group consumed 890,027 kWh, which comprises 21% of the total energy usage of the Group.

#### **BESHOM's Sustainability KPIs**

**FY2025 Target:** Up to 15% of the total energy usage (kWh) of the Group is from the renewable energy generated from the 3 properties with solar panel systems.

In FY2025, 21% of total energy usage was from renewable energy.











#### **Group energy consumption and GHG emissions**

BBESHOM Group continue to collect and report data on fuel and electricity consumption across all its business operations to better understand its energy usage throughout the year. This effort supports the implementation of measures aimed at enhancing energy efficiency and minimising the Group's overall environmental impact.

During the financial year under review, the Group recorded a total energy consumption of 3,821.72 MWh, of which 61% was derived from purchased electricity.

BESHOM Group		Unit	FY2024	FY2025
Fuel Consumption	Petrol	MWh	100.69	86.51
	Diesel	MWh	462.77	527.94
	Liquified Petroleum Gas	MWh	8.40	2.52
Electricity Purchased	Peninsular	MWh	2,384.49	2,195.01
	Sabah	MWh	59.48	57.14
	Sarawak	MWh	89.72	62.57
Solar/ Renewable Fuel Consumption		MWh	752.00	890.03
Total Energy Consumption		MWh	3,857.55	3,821.72

The following table summarises the total emissions generated directly or indirectly from our business operations.

BESHOM Group		Unit	FY2024	FY2025
Scope 1 Emissions <sup>29 30</sup>	Petrol	tCO2e	24.58	21.67
	Diesel	tCO <sub>2</sub> e	116.43	130.35
	Liquified Petroleum Gas	tCO <sub>2</sub> e	1.90	0.60
Scope 2 Emissions <sup>31 32</sup>	Peninsular	tCO <sub>2</sub> e	1,845.60	1,698.94
	Sabah	tCO <sub>2</sub> e	31.23	30.00
	Sarawak	tCO <sub>2</sub> e	17.85	12.45
Total Scope 1 and 2 Emissions		tCO <sub>2</sub> e	2,037.59	1,894.01

<sup>&</sup>lt;sup>29</sup> FY2024 emissions from petrol, diesel, and liquified petroleum gas are calculated using the GHG Protocol. Reference: Transport\_Tool\_v2\_6, https://ghgprotocol.org/calculation-tools-and-guidance.

<sup>&</sup>lt;sup>30</sup> FY2025 emissions from petrol, diesel, and liquified petroleum gas are calculated using the latest GHG Protocol. Reference: Transport\_Tool\_v2\_7, https://ghgprotocol.org/calculation-tools-and-guidance.

<sup>&</sup>lt;sup>31</sup> FY2024 emissions from purchased electricity were restated, using the Grid Emission Factor, i.e. for year 2022, provided by the Energy Commission of Malaysia. Reference: Grid Emission Factor (GEF) in Malaysia, 2017-2022, https://meih.st.gov.my/home.

FY2025 emissions from purchased electricity were restated, using the latest Grid Emission Factor, i.e. for year 2022, provided by the Energy Commission of Malaysia. Reference: Grid Emission Factor (GEF) in Malaysia, 2017-2022, https://meih.st.gov.my/home.

## OUR PLANET (continued)

## **GREEN PRODUCT AND PACKAGING**

In selecting products for our portfolio, we consider not only product safety and quality but also the environmental impacts of the materials used in both the product and its packaging. Apart from that, we also prevent materials that are hazardous or may pose significant pollution risks to the environment. We also prioritise eco-friendly and reusable packaging materials. Besides, we take into account consumer habits and actively seek opportunities to enhance our packaging solutions or launch options such as refill packs.

BESHOM Group continued to launch various sustainability campaigns, including the Bring Your Own Bag campaign. In this campaign, we provide non-woven recyclable bags as an alternative to plastic bags at all our



retail outlets, encouraging customers to bring their own bags when shopping at our stores. Beyond reducing the use of new bags at our stores, this campaign also aims to instil a widespread habit among our customers to carry their own shopping bags in their daily lives.

We have adopted various approaches to raise environmental awareness among our customers and consumers. These efforts include discouraging the use of less environmentally friendly plastic bags, promoting the recycling of supplement bottles, and reducing the use of new materials.

We strive to incorporate more recyclable materials in our packing and packaging across all our business segments. For example, we have introduced recyclable bags designed for repeated use.

Recycle & The Be Rewarded campaign was initially launched to encourage customers to return their used supplement bottles in exchange for product discounts. While the onetime reward component held as



awareness initiative, we have continued the recycling effort as part of our ongoing commitment to environmental sustainability. Returned bottles are collected and periodically sent to responsible third-party recycling centres such as Tzu Chi Recycling Centre. We also continue to promote this initiative via our social media channels to raise environmental awareness and encourage participation from the community.

We also took initiatives to offer alternative packaging for our CNY hampers, incorporating eco-friendly elements using rattan baskets made from sustainable materials certified by the Forest Stewardship Council ("FSC") for packaging and introducing the Prosperity Bag concept, which utilises less plastic. The MLM's Thera socks use a reusable bag as packaging. Both of these packaging materials are reusable. These efforts not only help to reduce single-use packaging waste but also encourage customers to adopt sustainability practices in their gift-giving traditions.

We also introduced grey pack packaging for 4 new products, including the Propolis Candy, Nurich Garlic, Peanut Crunch Bar, and 360 ProShake drink.







#### **BESHOM's Sustainability KPIs**

**FY2025 Target:** At least half of rebranded products or new products during the year incorporate elements of environmentally friendly packaging.



7 out of 10 rebranded products or new products during the year incorporate elements of environmentally friendly packaging.





## RESOURCE AND WASTE MANAGEMENT

As part of our initiatives to optimise material use and reduce waste generation, we apply the '4R' principles throughout our operations where possible. We are continuously working to improve our waste and resource management practices by identifying significant key waste and materials and exploring strategies for recycling or reduction. Our initiatives are aimed at promoting better environmental protection and preservation beyond mere compliance with laws and regulations.

#### Reducing the use of paper

Benefiting from our digitisation initiatives and systems migration, our MLM business operates through an electronic membership system. This system allows us to issue membership cards, statements, and regular communication, such as a quarterly bulletin in electronic form. Multiple business functions, such as stock purchases, tracking, and sales are conducted online. In FY2025, 89% new members were registered through the e-membership platform. Only a small number of members may face challenges accessing this e-membership platform.

Our digitalisation efforts have significantly enhanced the timeliness and accuracy of business data, transactions, and statistics, supporting more informed decision-making. At BESHOM, we continued to advance our digital transformation and reduce paper consumption by transitioning to digital meetings and board papers. Across our operations and businesses, we have adopted a wide range of paperless approaches, including e-filing of documentation for banking processes, requesting ecopies for statutory documents, providing e-statements to customers, implementing e-insurance policy, and transitioning accounting forms from 3 plies to 2 plies formats. Where the use of paper remains necessary, we prioritise environmentally friendly paper and actively promote paper reuse practices.

#### Other waste reduction and management practices

In alignment with global efforts to reduce plastic waste, our MLM branches no longer provide single-use plastic bags. Meanwhile, our Retail stores are encouraged to reuse carton boxes for packing customer goods. When alternative packaging is needed, our Retail stores will provide biodegradable bags instead of single-use plastic bags.

In our warehouse, we dismantle broken wooden pallets and reconstruct the usable pieces into new, functional pallets. Typically, 3 or 4 broken pallets can be rebuilt into 2 usable units. We reuse carton boxes for packing and delivery.

In our manufacturing segment, the raw materials used over the past three years, primarily consisting of the powdered form of TCM and nutrient ingredients, are summarised as follows:

Manufacturing segment	Unit	FY2023	FY2024	FY2025
Raw materials used	Tonnes	2.849	2.620	3.378

#### Safe Disposal of Regulated Products and Expired Medicine

For all disposals of regulated products by the Group's operations, the Group has SOPs and established disposal methods which are compliant with relevant regulations.

Meanwhile, consumer awareness regarding the responsible disposal of expired pharmaceutical products or medication remains limited, and we continue to raise awareness through our employees. Medication disposal boxes are available at our headquarters and selected locations to collect expired medicine from our employees. This initiative not only facilitates safe disposal but also serves as a platform to educate and promote responsible medication disposal practices among our workforce. All expired pharmaceutical products or medication collected are sent to Bukit Tinggi Hospital Sdn Bhd for proper disposal in accordance with MOH guidelines.



KEY SUSTAINABILITY FOCUS AREAS

OUR PLANET (continued)

We adhere strictly to waste management regulations, particularly concerning the safe disposal of expired or defective pharmaceutical products, MAL-registered products, and the disposal of containers of defective excisable goods. Our waste management practices are guided by established SOPs and Waste Management Procedures. In line with regulatory requirements, broken glass bottles used for excisable goods, such as alcoholic health tonic, are disposed of at designated sites and approved containers by the Department of Environment.

BESHOM Group's waste contractors are assessed to ensure full compliance with all relevant laws and regulations, and are also subject to periodic evaluation to maintain ongoing compliance and performance standards.

The table below presents the Group's notable waste generated from its offices and warehouse, which is either disposed of or recycled by third parties. In FY2025, there was a notable decrease in the overall waste generated, arising from higher paper disposal in FY2024 due to a major cleaning exercise, which is typically conducted once every few years.

Waste generated	Unit	FY2023	FY2024	FY2025
Total waste generated	tonnes	28.561	31.832	5.972
Total waste diverted from disposal				
Paper – recycled	tonnes	12.631	27.230	4.880
Metal – recycled	tonnes	15.800	0.182	0.810
Aluminium - recycled	tonnes	0.000	0.000	0.122
Total	tonnes	28.431	27.412	5.812
Total waste directed to disposal				
Glass – landfill	tonnes	0.130	4.420	0.160
Total	tonnes	0.130	4.420	0.160

In FY2025, the Group did not record any fines or penalties for non-compliance with waste management laws or regulations.



No fines or penalties for noncompliance with waste management laws or regulations recorded

#### **Water consumption**

Although our operations are not located in water-stressed areas and our water consumption does not strain the local water supply, we continue to report our water usage across Wisma Hai-O, Lot 1388, Wawasan Hai-O, Menara Hai-O and the Group's branches and outlets.

The water consumption is summarised as follows.

Water consumption	Unit	FY2023	FY2024	FY2025
Total water usage	MI	24.04	23.50	19.35



# ESG PERFORMANCE DATA TABLE

# **ESG PERFORMANCE DATA TABLE**

The ESG Performance Data Table was generated from Bursa Malaysia's ESG Reporting Platform and is included in the Sustainability Statement as mandated by Bursa Malaysia's enhanced sustainability reporting requirements under the MMLR. The table below presents performance data that is relevant to our significant concerns. These figures have been verified internally.

Indicator	Measurement Unit	2025
Bursa (Anti-corruption)		
Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category		
Management	Percentage	100.00
Executive	Percentage	100.00
Non-executive	Percentage	66.00
Bursa C1(b) Percentage of operations assessed for corruption-related risks	Percentage	100.00
Bursa C1(c) Confirmed incidents of corruption and action taken	Number	0
Bursa (Community/Society)		
Bursa C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	858,714.00
Bursa C2(b) Total number of beneficiaries of the investment in communities	Number	6,146
Bursa (Diversity)		
Bursa C3(a) Percentage of employees by gender and age group, for each employee category		
Age Group by Employee Category		
Management Under 30	Percentage	0.00
Management Between 30-50	Percentage	51.02
Management Above 50	Percentage	48.98
Executive Under 30	Percentage	15.30
Executive Between 30-50	Percentage	58.82
Executive Above 50	Percentage	25.88
Non-executive Under 30	Percentage	17.81
Non-executive Between 30-50	Percentage	48.44
Non-executive Above 50	Percentage	33.75
Gender Group by Employee Category	Ü	
Management Male	Percentage	46.94
Management Female	Percentage	53.06
Executive Male	Percentage	41.18
Executive Female	Percentage	58.82
Non-executive Male	Percentage	34.69
Non-executive Female	Percentage	65.31
Bursa C3(b) Percentage of directors by gender and age group		55151
Male	Percentage	66.67
Female	Percentage	33.33
Under 30	Percentage	0.00
Between 30-50	Percentage	16.67
Above 50	Percentage	83.33
Bursa (Energy management)	reroemage	00.00
Bursa C4(a) Total energy consumption	Megawatt	3,821.72
Bursa (Health and safety)	mogawaa	0,021.72
Bursa C5(a) Number of work-related fatalities	Number	0
Bursa C5(b) Lost time incident rate ("LTIR")	Rate	0.00
Bursa C5(c) Number of employees trained on health and safety standards	Number	113
Bursa (Labour practices and standards)	I VALITIDOI	113
Bursa (Cabour practices and standards)  Bursa C6(a) Total hours of training by employee category		
		0.000
	Hours	
Management  Executive	Hours Hours	2,603 2,681













# **ESG PERFORMANCE DATA TABLE**

Indicator	Measurement Unit	2025
Bursa (Labour practices and standards)		
Bursa C6(b) Percentage of employees that are contractors or temporary staff	Percentage	14.80
Bursa C6(c) Total number of employee turnover by employee category		
Management	Number	4
Executive	Number	16
Non-executive	Number	88
Bursa C6(d) Number of substantiated complaints concerning human rights violations	Number	0
Bursa (Supply chain management)		
Bursa C7(a) Proportion of spending on local suppliers	Percentage	45.00
Bursa (Data privacy and security)		
Bursa C8(a) Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0
Bursa (Water)		
Bursa C9(a) Total volume of water used	Megalitres	19.350000
Bursa (Waste management)		
Bursa C10(a) Total waste generated	Metric tonnes	5.97
Bursa C10(a)(i) Total waste diverted from disposal	Metric tonnes	5.81
Bursa C10(a)(ii) Total waste directed to disposal	Metric tonnes	0.16
Bursa (Emissions management)		
Bursa C11(a) Scope 1 emissions in tonnes of CO2e	Metric tonnes	152.62
Bursa C11(b) Scope 2 emissions in tonnes of CO2e	Metric tonnes	1,894.01
Bursa C11(c) Scope 3 emissions in tonnes of CO2e (at least for the categories of business travel and employee commuting)	Metric tonnes	No Data Provided

ESG PERFORMANCE DATA TABLE

# ESG PERFORMANCE DATA TABLE

(continued)

## ESG Performance Data for previous financial years 2023 and 2024

INDICATOR	MEASUREMENT UNIT	FY2023	FY2024
Bursa (Anti-corruption)			
Bursa C1(a) Percentage of employees who have received training on anti- corruption by employee category			
Management	Percentage	100.00	100.00
Executive Non-executive	Percentage Percentage	100.00 33.00	100.00 63.00
Bursa C1(b) Percentage of operations assessed for corruption-related	Percentage	100.00	100.00
risks Bursa C1(c) Confirmed incidents of corruption and action taken	Number	0	0
Bursa (Community/Society)			
Bursa C2(a) Total amount invested in the community where the target	MYR	815,000	711,404
beneficiaries are external to the listed issuer			•
Bursa C2(b) Total number of beneficiaries of the investment in communities	Number	35,369	4,032
Bursa (Diversity)			
Bursa C3(a) Percentage of employees by gender and age group, for each			
employee category			
Age Group by Employee Category	Percentage	0.00	0.00
Management Under 30 Management Between 30-50	Percentage	51.85	52.94
Management Above 50	Percentage	48.15	47.06
Executive Under 30	Percentage	12.50	14.45
Executive Between 30-50	Percentage	67.05	63.33
Executive Above 50	Percentage	20.45	22.22
Non-executive Under 30	Percentage	21.96	19.03
Non-executive Between 30-50	Percentage	45.99	46.83
Non-executive Above 50	Percentage	32.05	34.14
Gender Group by Employee Category			
Management Male	Percentage	46.30	45.10
Management Female	Percentage	53.70	54.90
Executive Male	Percentage	39.77	37.78
Executive Female	Percentage	60.23	62.22
Non everytive Male	Dorgontogo	24.72	22.04
Non-executive Male Non-executive Female	Percentage Percentage	34.72 65.28	33.84 66.16
Bursa C3(b) Percentage of directors by gender and age group	. c. cemage	33.23	33.10
Male	Percentage	62.50	71.43
Female	Percentage	37.50	28.57
Under 30	Percentage	0.00	0.00
Between 30-50	Percentage	37.50	42.86
Above 50	Percentage	62.50	57.14

# **ESG PERFORMANCE DATA TABLE**

INDICATOR	MEASUREMENT UNIT	FY2023	FY2024
Bursa (Energy management)			
Bursa C4(a) Total energy consumption	Megawatt	3,089.00°	3,857.55ª
Bursa (Health and safety)			
Bursa C5(a) Number of work-related fatalities Bursa C5(b) Lost time incident rate ("LTIR") Bursa C5(c) Number of employees trained on health and safety standards	Number Rate Number	0 0 48	0 4.2 85
Bursa (Labour practices and standards)			
Bursa C6(a) Total hours of training by employee category Management Executive Non-executive Bursa C6(b) Percentage of employees that are contractors or temporary staff Bursa C6(c) Total number of employee turnover by employee category Management Executive Non-executive Bursa C6(d) Number of substantiated complaints concerning human rights violations	Hours Hours Hours Percentage  Number Number Number Number	1,204 1,578 4,023 15.90 8 16 71	2,932 2,317 6,087 15.70 4 15 64 0
Bursa (Supply chain management)			
Bursa C7(a) Proportion of spending on local suppliers	Percentage	50.00	51.00
Bursa (Data privacy and security)			
Bursa C8(a) Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	0
Bursa (Water)			
Bursa C9(a) Total volume of water used	Megalitres	24.04 <sup>b</sup>	23.50⁵
Bursa (Waste management)			
Bursa C10(a) Total waste generated Bursa C10(a)(i) Total waste diverted from disposal Bursa C10(a)(ii) Total waste directed to disposal	Metric tonnes Metric tonnes Metric tonnes	28.56 28.43 0.13	31.83 27.41 4.42
Bursa (Emissions management)			
Bursa C11(a) Scope 1 emissions in tonnes of CO <sub>2</sub> e Bursa C11(b) Scope 2 emissions in tonnes of CO <sub>2</sub> e	Metric tonnes Metric tonnes	1,699.00°	142.91 1,894.68 <sup>c,d</sup>

b

Energy usage for 4 main buildings, retail outlets & MLM branches.

Water usage for 4 main buildings, retail outlets & MLM branches.

Scope 2 (Indirect) GHG emissions derived from purchased electricity for the 4 main buildings, retail outlets & MLM branches.

Emissions from purchased electricity were restated using the Grid Emission Factor for year 2022.

Disclosure for emissions management data from FY2024 only.

Statement of use	Beshom Holdings Berhad has reported in accordance with the GRI Standards for the period from 1 May 2024 to 30 April 2025.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standards(s)	Not applicable

Abbreviations:

AR: Annual Report 2025

SS: Sustainability Statement 2025

GRI Standard/ Other Source	Disclosure	Information/ Location	Page Number
General Disclos	ures		
GRI 2: General	The organization	and its reporting practices	
Disclosures 2021	2-1	Legal name: Beshom Holdings Berhad	
	Organizational details	Nature of ownership: Public Limited Liability Company	
		Location of its headquarters: Klang, Selangor Darul Ehsan	
		Countries of operation: Malaysia	
		AR: Notes to the Financial Statements	103 - 150
		SS: About This Report	2 - 3
	2-2 Entitles included in the	This Report did not cover the Group's other business activities, such as property management.	
	organization's sustainability	AR: Financial Statements	87 - 155
	reporting	SS: About This Report – Reporting Basis and Scope	3
	2-3 Reporting period, frequency and contact point	Reporting period: 1 May 2024 to 30 April 2025	
		Frequency: annually	
		Publication date: 27 August 2025	
		SS: About This Report – Contact Us	3
	2-4 Restatements of information	<ul> <li>The total electricity usage of the Group's 4 main buildings for FY2024</li> <li>Emissions conversion factors for purchased electricity</li> </ul>	
	2-5 External assurance	SS: About This Report – Assurance	3
	Activities and wo	orkers	<b>.</b>
	2-6 Activities,	Sector: consumer products & services	
	value chain and other business relationships	AR: Management Discussion and Analysis by Group Managing Director	24 - 40
	· ·	SS: About This Report – Reporting Basis and Scope	3
		SS: Reputable Brands, Products, and Services	58 - 68



GRI Standard/ Other Source	Disclosure	Information/ Location	Page Number	
General Disclosu	ıres			
GRI 2: General	Activities and workers			
Disclosures 2021	2-7 Employees	The number of employees is reported based on headcount at the end of the reporting period		
		The majority of our employees are on a full-time permanent basis, and most of them are locally employed (i.e. Malaysians). Our employees are required to work in an office-based based and their working time is mainly during working hours. Most of our employees are employed locally, based on the country we operate.		
		No significant fluctuations in the number of employees during the reporting period and between reporting periods		
		SS: Employee Well-being and Inclusiveness – Employees	40 - 44	
	2-8 Workers	Type of work: security and cleaner		
	who are not employees	The number of workers who are not employees is reported based on head count at the end of the reporting period		
		No significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods. The number of workers who are not employees is insignificant to the Group's workforce.		
		SS: Economic Performance – Supporting the Local Economy and Creating Work Opportunities	22 - 23	
	Governance			
	2-9 Governance	AR: Profile of the Board of Directors	ng is	
	structure and composition	SS: Governance for Sustainability	9	
	2-10 Nomination and selection of	Corporate Governance Report		
	the highest governance body	AR: Corporate Governance Overview Statement	57 - 76	
	2-11 Chair of the highest The Chair of the Board of Directors, Mr. Ng Chek Yong, is a Senior Independent Non-Executive Director			
	governance body	Corporate Governance Report		
	2-12 Role of the	Corporate Governance Report		
	highest governance	SS: Governance for Sustainability	9	
	body in overseeing the	SS: Stakeholder Engagement	10 - 14	
	management of impacts	SS: Material Sustainability Matters – BESHOM's Materiality Assessment	15 - 19	
	2-13 Delegation	Corporate Governance Report		
	of responsibility for managing impacts	SS: Governance for Sustainability	9	

# GRI CONTENT INDEX

GRI Standard/ Other Source	Disclosure	Information/ Location	Page Number	
General Disclosu	ıres			
GRI 2: General	Governance			
Disclosures 2021	2-14 Role of the highest governance body in sustainability reporting	SS: Governance for Sustainability	9	
	2-15 Conflicts of	AR: Audit Committee Report	51 - 56	
	interest	AR: Corporate Governance Overview Statement	57 - 76	
	2-16 Communication of critical concerns	SS: Ethics and Integrity – Whistle-Blowing Mechanism	33	
	2-17 Collective knowledge of the highest	Corporate Governance Report		
	governance body	SS: Group Managing Director's Message	4 - 8	
	2-18 Evaluation	Corporate Governance Report		
	of the performance of the highest governance body	SS: Governance for Sustainability	9	
	2-19 Remuneration	Remuneration Committee Terms of Reference is made available at https://www.beshom.com/investor-relations/corporate-governance		
	policies	Corporate Governance Report		
	2-20 Process to determine remuneration	Corporate Governance Report		
	2-21 Annual total compensation ratio <sup>34</sup>			
	Strategy, policies	s and practices		
	2-22 Statement on sustainable development strategy	SS: Group Managing Director's Message	4 - 8	
	2-23 Policy commitments	Code of Business Ethics for Suppliers and Business Associates is made available at https://www.beshom.com/investor-relations/corporate-governance		
		Responsible Sourcing Policy is made available at https://www.beshom.com/sustainability/sustainability		
		Anti-Bribery Policy is made available at https://www.beshom.com/investor-relations/corporate-governance		
		Privacy Policy is made available at https://www.beshom.com/privacy-notice		

Disclosure for GRI 2-21-a, b & c on Annual total compensation ratio – Disclosure omitted as salary and compensation of employees are confidential information for BESHOM..



# **GRI CONTENT** INDEX (continued)

GRI Standard/ Other Source	Disclosure	Information/ Location	Page Number
General Disclosu	ıres		
GRI 2: General	Strategy, policies	s and practices	
Disclosures 2021	2-23 Policy	SS: Group Managing Director's Message	4 - 8
	commitments	SS: Supply Chain Management – Code of Business Ethics for Suppliers and Business Associates	24
	2-24 Embedding policy	SS: Supply Chain Management – Code of Business Ethics for Suppliers and Business Associates	24
	commitments	SS: Ethics and Integrity – Anti-Bribery and Anti-Corruption	31 - 32
	2-25 Processes to remediate	Whistle-Blowing Policy is made available at https://www.beshom.com/investor-relations/corporate-governance	
	negative impacts	SS: Ethics and Integrity – Whistle-Blowing Mechanism	33
	2-26 Mechanisms for seeking advice and raising concerns	SS: Ethics and Integrity – Whistle-Blowing Mechanism	33
	2-27 Compliance with laws and regulations	SS: Ethics and Integrity – Whistle-Blowing Mechanism	33
	2-28 Membership associations	SS: Reputable Brands, Products, and Services – Brand Reputation	59
	Stakeholder eng	agement	
	2-29 Approach to stakeholder engagement	SS: Stakeholder Engagement	10 - 14
	2-30 Collective bargaining agreements	There is no union in Beshom Group	
Material Topics			
GRI 3: Material	3-1 Process to	SS: Stakeholder Engagement	10 - 14
Topics 2021	determine material topics	SS: Material Sustainability Matters	15 - 19
	3-2 List of material topics	SS: Material Sustainability Matters	15 - 19
Our Economy			
Economic Perfor	rmance		
GRI 3: Material Topics 2021	3-3 Management of material topics	SS: Economic Performance	22 - 23
GRI 201: Economic Performance	201-1 Direct economic value generated and distributed	SS: Economic Performance	22 - 23

# GRI CONTENT INDEX

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GRI Standard/	Disclosure	Information/ Location	Page Number
Other Source			
Our Economy			
Economic Perfor	mance		
GRI 202: Market	202-2 Proportion of	Significant location of operation: Malaysia	
Presence 2016	senior management hired from the local community	SS: Economic Performance – Supporting the Local Economy and Creating Work Opportunities	22 - 23
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	SS: Economic Performance – Supporting the Local Economy and Creating Work Opportunities	22 - 23
GRI 204: Procurement Practices 2016	Proportion of spending on local suppliers	SS: Economic Performance – Supporting the Local Economy and Creating Work Opportunities	22 - 23
Supply Chain Ma	anagement		
GRI 3: Material Topics 2021	3-3 Management of material topics	SS: Supply Chain Management	24 - 25
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	SS: Supply Chain Management – Code of Business Ethics for Suppliers and Business Associates	24
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	SS: Supply Chain Management – Code of Business Ethics for Suppliers and Business Associates	24
Our Governance			
Corporate Gove	rnance and Risk M	lanagement	
GRI 3: Material Topics 2021	3-3 Management of material topics	SS: Corporate Governance and Risk Management	28
Ethics and Integ	rity		
GRI 3: Material Topics 2021	3-3 Management of material topics	SS: Ethics and Integrity	29 - 33
GRI 205: Anti- corruption 2016	205-1 Operations assessed for risks related to corruption	SS: Ethics and Integrity – Anti-Bribery and Anti-Corruption	31 - 32



# **GRI CONTENT** INDEX (continued)

GRI Standard/ Other Source	Disclosure	Information/ Location	Page Number	
Our Governance				
Ethics and Integ	rity			
GRI 205: Anti- corruption 2016	205-2 Communication and training about anti- corruption policies and procedures	SS: Ethics and Integrity – Instilling Ethical Culture	31 - 32	
	205-3 Confirmed incidents of corruption and actions taken	SS: Ethics and Integrity – Whistle-Blowing Mechanism	33	
GRI 406: Non- discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SS: Ethics and Integrity – Whistle-Blowing Mechanism	33	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SS: Ethics and Integrity	29 - 33	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	SS: Ethics and Integrity	29 - 33	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	SS: Ethics and Integrity	29 - 33	
GRI 415: Public Policy 2016	415-1 Political contributions	SS: Ethics and Integrity – Monitoring and Audit	32	
Intellectual Prop	Intellectual Property ("IP") and Data Integrity			
GRI 3: Material Topics 2021	3-3 Management of material topics	SS: IP and Data Integrity	34 - 36	

GRI Standard/ Other Source	Disclosure	Information/ Location	Page Number
Our Governance			
Intellectual Prop	erty ("IP") and Da	ta Integrity	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	SS: IP and Data Integrity – Data Privacy	35 - 36
Our People			
MLM Entreprene	urship		
GRI 3: Material Topics 2021	3-3 Management of material topics	SS: MLM Entrepreneurship	39 - 40
Employee Well-b	eing and Inclusiv	eness	
GRI 3: Material Topics 2021	3-3 Management of material topics	SS: Employee Well-being and Inclusiveness	40 - 44
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	SS: Employee Well-being and Inclusiveness – Employee Well-being – Fair remuneration	43
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SS: Employee Well-being and Inclusiveness – Employee Well-being – New Hire and Turnover	44
	401-2 Benefits provided to full- time employees that are not provided to temporary or parttime employees	SS: Employee Well-being and Inclusiveness – Employee Well-being	42
	401-3 Parental leave	SS: Employee Well-being and Inclusiveness – Employee Well-being – Supporting Family Development	43
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	SS: Employee Well-being and Inclusiveness – Employee Well-being	42



# **GRI CONTENT** INDEX (continued)

GRI Standard/ Other Source	Disclosure	Information/ Location	Page Number		
Our People					
Employee Well-b	eing and Inclusiv	eness			
GRI 405: Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	SS: Employee Well-being and Inclusiveness – Employees	40 - 44		
2016	405-2 Ratio of basic salary and remuneration of women to men	SS: Employee Well-being and Inclusiveness – Employee Well-being – Fair remuneration	43		
Talent Managem	ent and Successi	on Planning			
GRI 3: Material Topics 2021	3-3 Management of material topics	SS: Talent Management and Succession Planning	45 - 48		
GRI 403: Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	SS: Talent Management and Succession Planning – Employees Training	46 - 48		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	SS: Talent Management and Succession Planning – Employees Training	46 - 48		
	404-2 Programs for upgrading employee skills and transition assistance programs	SS: Talent Management and Succession Planning – Employees Training	46 - 48		
	404-3 Percentage of employees receiving regular performance and career development reviews	SS: Talent Management and Succession Planning	45 - 48		
Occupational He	Occupational Health and Safety				
GRI 3: Material Topics 2021	3-3 Management of material topics	SS: Occupational Health and Safety	49 - 51		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SS: Occupational Health and Safety – Governance for Safety and Health	49 - 50		

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GRI Standard/ Other Source	Disclosure	Information/ Location	Page Number		
Our People					
Occupational He	ealth and Safety				
GRI 403: Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	SS: Occupational Health and Safety – Governance for Safety and Health	49 - 50		
	403-3 Occupational health services	SS: Occupational Health and Safety – Governance for Safety and Health	49 - 50		
	403-4 Worker participation, consultation, and communication on occupational health and safety	SS: Occupational Health and Safety – Governance for Safety and Health	49 - 50		
	403-5 Worker training on occupational health and safety	SS: Talent Management and Succession Planning – Employees Training	46 - 48		
	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SS: Occupational Health and Safety	49 - 51		
	403-9 Work- related injuries	SS: Occupational Health and Safety – Occupational Health and Safety Performance	51		
Community Eng	Community Engagement				
GRI 3: Material Topics 2021	3-3 Management of material topics	SS: Community Engagement	52 - 55		
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	SS: Community Engagement	52 - 55		









# **GRI CONTENT** INDEX (continued)

GRI Standard/ Other Source	Disclosure	Information/ Location	Page Number
Our Product			
Reputable Branc	ls, Products, and	Services	
GRI 3: Material Topics 2021	3-3 Management of material topics	SS: Reputable Brands, Products, and Services	58 - 68
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	SS: Reputable Brands, Products, and Services – Product Innovation	59 - 69
Customer Respo	nsibility		
GRI 3: Material Topics 2021	3-3 Management of material topics	SS: Customer Responsibility	69 - 71
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	SS: Customer Responsibility – Product Labelling	71
Our Planet			
Energy and GHG	Emissions Mana	gement	
GRI 3: Material Topics 2021	3-3 Management of material topics	SS: Energy and GHG Emissions Management	74 - 76
GRI 302: Energy 2016	302-1 Energy consumption within the organization	SS: Energy and GHG Emissions Management – Group energy consumption and GHG emissions	76
	302-3 Energy intensity	SS: Energy and GHG Emissions Management – Energy Management and Emissions	74
	302-4 Reduction of energy consumption	SS: Energy and GHG Emissions Management – Energy Management and Emissions	74
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	SS: Energy and GHG Emissions Management – Group energy consumption and GHG emissions	76
	305-2 Energy indirect (Scope 2) GHG emissions	SS: Energy and GHG Emissions Management – Group energy consumption and GHG emissions	76
Green Product a	nd Packaging		
GRI 3: Material Topics 2021	3-3 Management of material topics	SS: Green Product and Packaging	77

# GRI CONTENT INDEX (continued)

GRI Standard/ Other Source	Disclosure	Information/ Location	Page Number
Our Planet			
Resource and Wa	aste Managemen	l .	
GRI 3: Material Topics 2021	3-3 Management of material topics	SS: Resource and Waste Management	78 - 79
GRI 303: Water and Effluents 2018	303-5 Water consumption	SS: Resource and Waste Management – Water consumption	79
GRI 306: Waste 2020	306-3 Waste generated	SS: Resource and Waste Management – Other waste reduction and management practices	78 - 79
	306-4 Waste diverted from disposal	SS: Resource and Waste Management – Other waste reduction and management practices	78 - 79
	306-5 Waste directed to disposal	SS: Resource and Waste Management – Other waste reduction and management practices	78 - 79

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## **BESHOM HOLDINGS BERHAD**

Registration No. 202101001114 (1401412-A)

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