

## Sustainability Statement (cont'd)

### 1.7 Materiality Matrix

Our ESG measurement categories have been selected using a rigorous process referred to as the materiality assessment.

To ascertain which sustainability matters are material to our business from both company and stakeholder perspectives, we have carried out a materiality assessment in accordance with the methodology described in the Sustainability Reporting Guideline published by Bursa Malaysia. This process allows us to align both internal and external perspectives, with the aim of identifying areas of potential optimisation and to further developing sustainability-related management approaches and reporting.

Based on the assessment, the materiality matrix generated in 2020 was revised to encompass a total of 14 material issues. The annual process for determining material sustainability topics involves three steps: identification, prioritisation and validation. Kelington’s SWG identifies and prioritises sustainability matters on the matrix along these two axes: importance to stakeholders and importance to Kelington Group. The respective matrices are reviewed and validated by the management of each division before being consolidated into the Group’s matrix and reviewed by the Group’s management.

