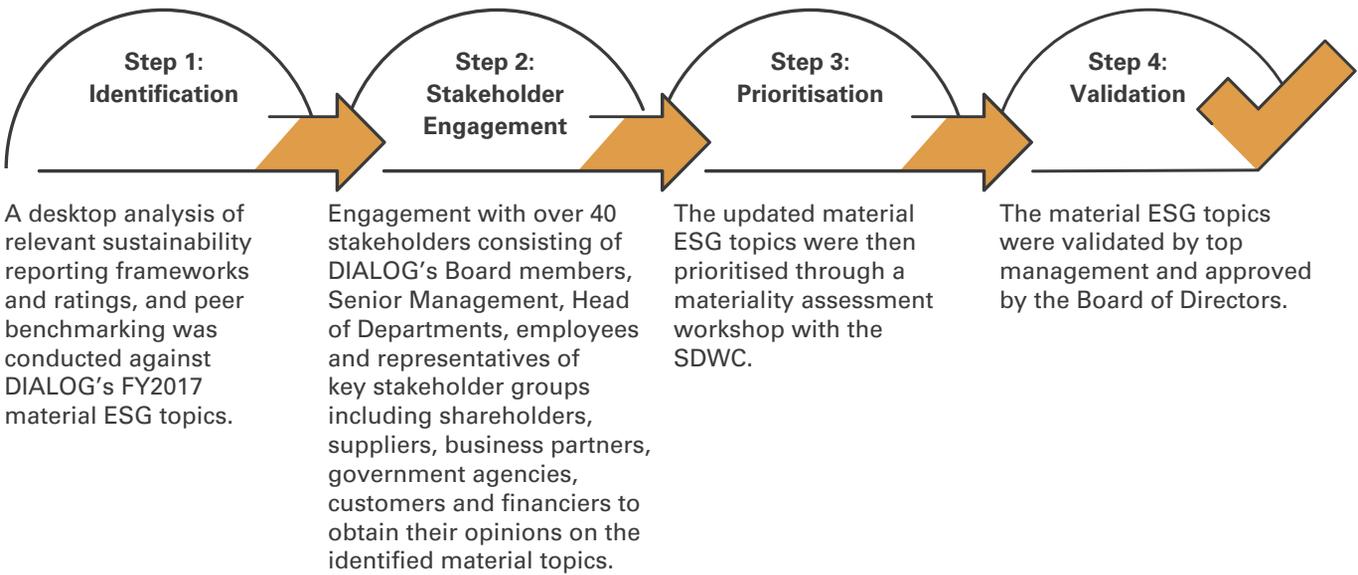


MATERIAL TOPICS

Our definition of ‘material’ is consistent with the Bursa Malaysia Sustainability Reporting Guide in which a matter is material if it reflects DIALOG’s significant Environmental, Social and Governance (“ESG”) impacts or if it substantively influences the assessments and decisions of stakeholders.

In FY2022, the Group conducted a reassessment of its material topics which involved a structured process to identify, engage, prioritise and validate material ESG topics with a clear focus on key impacts, risks and opportunities.

Materiality Assessment Process



Materiality Matrix

Based on our materiality assessment process, DIALOG’s material ESG topics are as follows:



MATERIAL TOPICS

Material Topics	Definition
Climate Change Strategy 	Adapting the business in response to climate change by reducing Greenhouse Gas emissions through energy efficiency, improved production technology and low-carbon processes.
Waste & Effluent Management 	Managing waste and effluents to reduce waste generation and ensure these are disposed/ discharged properly.
Water Management 	Advancing sustainable water management practices to minimise and mitigate negative impacts of our operations on the environment.
Air Emissions 	Controlling and managing our air emissions to minimise and mitigate negative impacts of our operations on the environment.
Biodiversity 	Strategies and initiatives to manage and mitigate the impacts of our operations on biodiversity.
Occupational Safety & Health 	Measures taken to improve and maintain the safety and health of employees and contractors in our operations, prevent workplace accidents or injuries, and mitigate safety and health risks.
Human Capital Management 	<p>Attracting and retaining high-performing employees in the face of emerging business models and trends.</p> <p>Providing benefits, training and development opportunities equitably to all qualified employees to increase job satisfaction and improve productivity.</p> <p>Promoting a diverse and inclusive workplace where every employee is treated with dignity and respect.</p> <p>Respecting and protecting the rights of all those associated with our operations.</p>
Community Engagement 	The role of our business in economic empowerment and positive social impact for the communities in which we operate or that are connected to our operations.
Labour Standards 	Respecting and upholding the rules and regulations that govern working conditions.
Supply Chain Management 	Procurement policies, contractor management and supplier relationship which addresses material issues across the value chain.
Economic Performance 	Managing all aspects in the financial landscape, including wealth and investment.
Corporate Governance 	Business policies and practices to ensure ethical, transparent and responsible governance.
Anti-Bribery & Corruption 	Prohibition of bribery and corruption by all internal and external stakeholders.
Business Ethics 	Implementation of moral principles that form a guideline for how we conduct ourselves in the face of ethical dilemmas and controversial situations.
Risk Management 	Strategies in managing operational, financial, reputational and compliance risk to ensure sustainable long-term growth.
Tax Transparency 	Ensuring transparency regarding our tax payments.