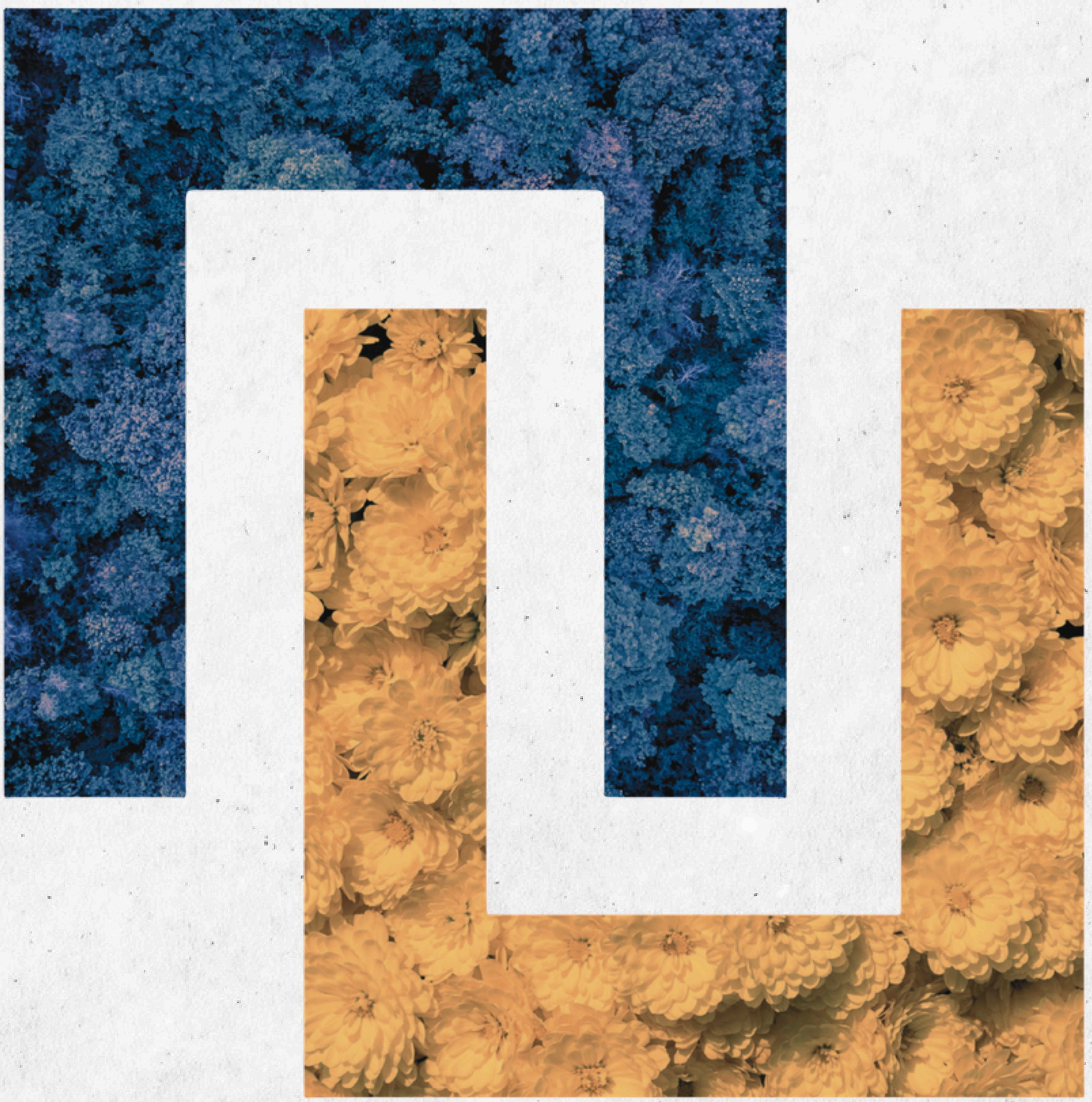
ARECA CAPITAL



SUSTAINABILITY

REPORT 2025

Our Sustainability Journey Thus Far

Sustainability Report 2023

Sustainability Report 2024

ARECA CAPITAL SDN BHD (HQ) 200601021087 (740840-D)
107, Blok B, Pusat Dagangan Phileo Damansara 1, No. 9, Jalan 16/11,
Off Jalan Damansara, 46350 Petaling Jaya, Selangor, Malaysia

Message from Chief Executive Officer

"Besides investing for profits, as a responsible fund manager,

we should invest with the aim of making a positive impact to the planet and the environment"

2025 reflects a year of continued commitment and steady progress in Areca Capital's sustainability journey. As the landscape continues to evolve across the financial services industry, we remain mindful of our responsibility as a long-term steward of our clients' capital and as a participant within the broader financial ecosystem.

Over the course of the year, Areca Capital continued its sustainability efforts through ongoing operational practices and internal initiatives already established within the organisation. While our ESG journey remains progressive in nature, we recognise the importance of maintaining a practical and measured approach that is aligned with the size, nature and operational realities of the business.

The Company will continue to monitor and adapt to the evolving regulatory expectations and market developments relating to sustainability, including guidance and initiatives introduced by regulators and industry stakeholders within Malaysia.

As a wealth management and fund management company, we recognise that sustainability extends beyond environmental considerations alone. Good governance, responsible decision-making and long-term resilience remain equally important pillars in ensuring the sustainability of both our organisation and the interests of our stakeholders.

Our mission to be our clients' wealth management partner through generations continues to guide our approach towards sustainability. Supported by the Board, Management and employees across the organisation, we will continue to build on our existing foundations progressively and responsibly as we move forward in our sustainability journey.

About This Report

Areca Capital Sdn Bhd ("Areca" or "Areca Capital") Sustainability Report provides an overview of our sustainability journey and approach, describing how we identify and integrate sustainability initiatives into our business units and operations.

This Report has been prepared with reference to the Global Reporting Initiative ("GRI") Standards*. The GRI Content Index can be found on page 45-47. By referring to the GRI Standards, we aim to communicate our material impacts relating to Economic, Environmental, Social and Governance ("EESG"). A materiality assessment was conducted in December 2023 to identify and prioritise the EESG topics material most relevant to Areca Capital and its stakeholders.

The Report covers information for the calendar year period 1st January 2025 through 31st December 2025, unless stated otherwise. This is in contrast with Areca Capital's financial reporting period of 1st May to 30th April, as the Report corresponds to Areca Capital's operational cycle.

The content and data in this Report mainly focus on the operations in Areca Capital's headquarters office in Petaling Jaya, Selangor. It does not include data from other branches nationwide, unless stated otherwise.

We are steadfast in our commitment to raising our sustainability performance as we work towards ongoing improvement. We aim to improve in the upcoming years to further demonstrate our commitment to ethical and sustainable business practices.

The Board of Directors and Senior Management have internally reviewed and approved the Sustainability Report 2025. Moving forward, we are committed to continuously enhance our data collection process and disclosures in future reports as we progress along our sustainability journey.

Feedback

As part of our continuous effort to improve, we welcome feedbacks from stakeholders. If you would like to share your thoughts, you may provide your feedback to us at sustainability@arecacapital.com.

Our Sustainability Report is also available on our corporate website at https://www.arecacapital.com/.

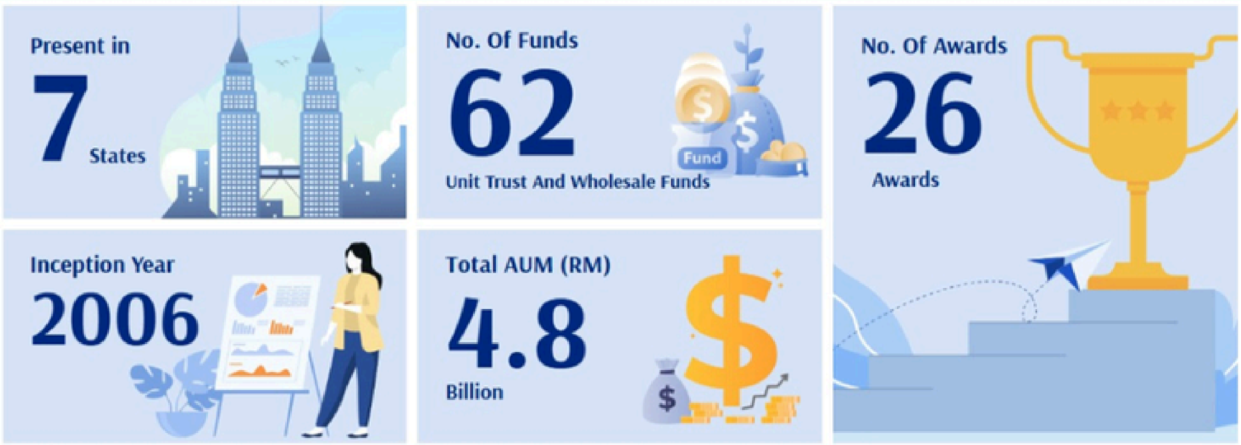
**As we kickstart our sustainability journey, we remain committed to fully adhering to the GRI Standards and other sustainability standards and frameworks in the mid-to-long term.*

About Areca Capital

Areca Capital is a private wealth management company incorporated in Malaysia, focusing on fund management and wealth advisory. We are licensed and registered with the Securities Commission Malaysia ("SC") and Federation of Investment Managers Malaysia ("FiMM").
Since our inception in 2006, we have built a reputation as an innovative and high-performing fund manager, winning new clients with our performance track records and exceptional client service qualities.

Our service encompasses a broad wealth management spectrum – from wealth protection to distribution. We pride ourselves on our professional yet friendly approach.

Areca Capital seeks to provide cost-effective wealth management services and consistent risk-adjusted returns to our clients over the long term. Our clients range from individuals to corporates, family and private trusts, foundations and other institutions.



As of December 2025

Our Private Wealth Platform & Services

Investment Management

We offer Investment Management services with a range of unit trust funds: our in-house funds and funds distributed by other fund houses from our Multi-Manager Platform.
Private investment mandate services – for clients seeking a personalised and customised portfolio.

Financial Advisory

We provide a range of Financial Advisory and Planning services to assist clients in managing their investments that are in line with their financial goals.

Private Trust

Our Private Trust service not only focuses on wealth distribution, but with our Investment Management expertise, we can professionally manage their portfolio and potentially produce a return enhancement to their trust assets.

Our Mission

- To be the wealth management partner through generations
- To be the region's leading and innovative wealth management solutions provider
- To be Employer of Choice
- To exceed expectations of stakeholders
- To contribute towards the betterment of the financial industry

Our Vision

- Your trusted partner in wealth management journey.
- We hope to create true wealth and endless possibilities for a lifetime as well as for generations to come, ultimately preserving your legacy and name.

Trustworthy, Ethical and Integrity

Client-Focused

Friendly

Teampower

Our Core Values

ARECA CAPITAL GROUP STRUCTURE

Areca Capital Sdn Bhd
200601021087 (740840D)

Areca Capital International Limited
LL12182

Areca Frontier Sdn Bhd
202301008704 (1502625V)

Areca Private Equity Sdn Bhd
202101022062 (1422362H)

Areca Eco Sdn Bhd
202301008709 (1502630A)

ArecaCapital Trustees Berhad
199501030387 (359593T)

OUR SUSTAINABILITY JOURNEY

2023

Established Sustainability Committee

ESG Training for Middle & Senior Management and Board of Directors

Introduction of the Sustainability Committee and Initiatives

1. Recycling of Plastic Types 1, 2, 4 & 5
2. Reduction of Single-use Plastic: Bottles, Bags, Cutlery, Straws & Food Containers
3. Energy Efficiency and Conservation
4. Sustainability Education and Awareness contents internal sharing

Activities

1. First Recycling Activity
2. Earth Day Event
3. World Environment Month: Let's #BeatPlasticPollution!
4. Distribution of Areca's Reusable Bag and Metal Straw to Areca Employees
5. Launch of Areca Capital's New Private Trust Service
6. Start of Materiality Assessment and Corporate Reporting Process

2024

ESG Training for Sustainability Committee members

Activities:

1. Recycling Activities
2. TeamBuilding
3. Floral Celebration
4. Green Pageant
5. Sport Club Activities
6. Employee Wellness and Programmes

2025

ESG Training for Sustainability Committee members

Activities:

1. Recycling Activities
2. Earth Day
3. Sport Club Activities
4. Areca Game Room
5. Financial Wellness Programmes
6. Staff Engagement Retreats

In 2025, the Sustainability Committee continues to lead sustainability initiatives and raising awareness across the organisation.

This journey is a continuous learning process—not just for the Sustainability Committee, but for all of us at Areca, including top management.

Materiality Assessment

Our materiality assessment and corporate reporting process, which began in December 2023, covers four key areas: Economic, Environmental, Social, and Governance (EESG).

IDENTIFY

Identify which EESG topics are relevant to our business and operations

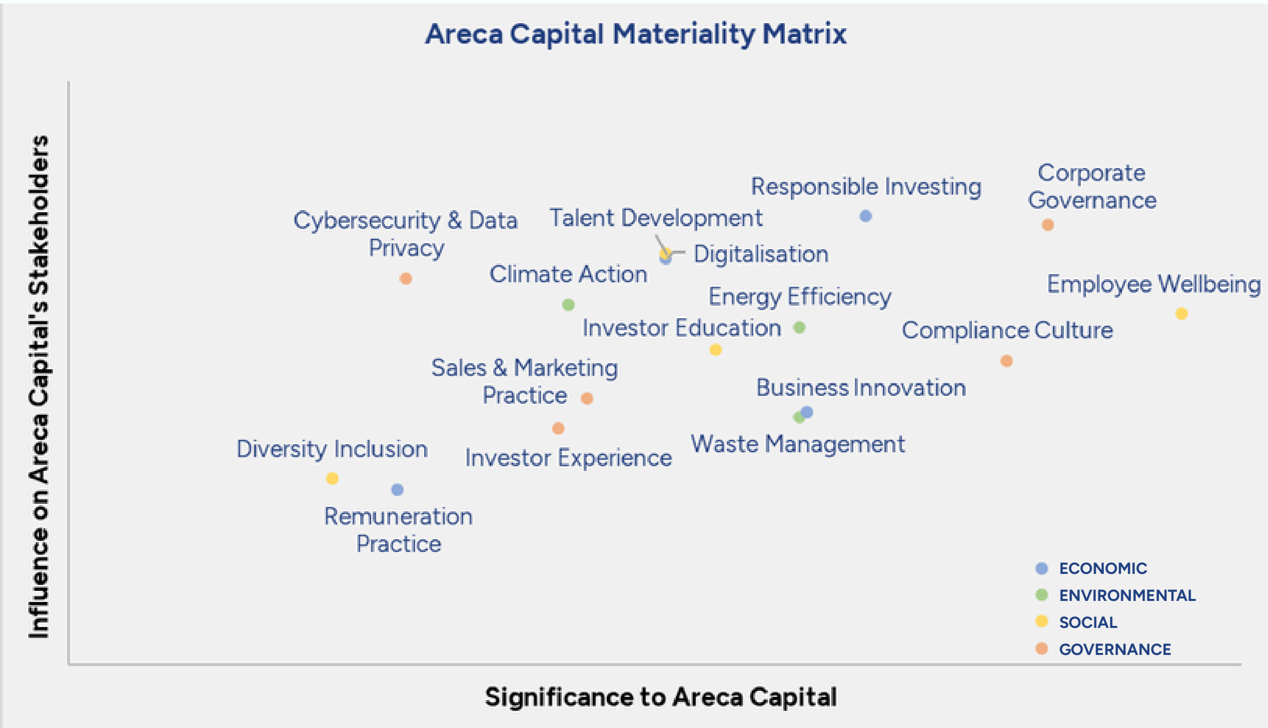
SURVEY

Send out online survey to internal and external stakeholders

ANALYSIS

Analyse and plot survey data on the materiality matrix to identify the importance of each EESG topic

After gathering the responses from our internal and external stakeholder groups, we have determined the relative importance of several EESG subjects and topics to Areca. The results will help us prioritise and formulate our actions for the upcoming years.



Material Topics

ECONOMIC

MATERIAL TOPICS	GRI TOPICS	DESCRIPTION
Responsible Investing	GRI 201: Economic Performance 2016	Integrating ESG factors into Areca's investment process while seeking to generate financial returns.
Digitalisation		Enhancing Areca's work process by leveraging technologies to enhance efficiency and innovation.
Remuneration Practice		Financial Advisors' remuneration is structured to be aligned to the interests of clients through a remuneration system that rewards an advisory-based approach and excellent client service. This reduces product churning and charging of excessive front-end fees.
Business Innovation		Creating a platform to promote and generate new ideas, methods, products and services.

ENVIRONMENTAL

MATERIAL TOPICS	GRI TOPICS	DESCRIPTION
Waste Management	GRI 301: Materials 2016	Managing and taking steps to reduce, reuse and recycle waste within Areca's offices.
Energy Efficiency	GRI 302: Energy 2016	Managing and taking steps to reduce electricity consumption within Areca's offices.
Climate Action	GRI 305: Emissions 2016	Involves integrating climate-related issues into investment decisions, as well as managing and reducing greenhouse gas ("GHG") emissions from Areca to promote long-term sustainability and resilience in a transitioning economy.

SOCIAL

MATERIAL TOPICS	GRI TOPICS	DESCRIPTION
Employee Wellbeing	GRI 401: Employment 2016	Fostering a supportive and fulfilling work environment.
Talent Development	GRI 404: Training and Education 2016	Enhancing the skills, knowledge and capabilities of employees for career advancement and personal development.
Diversity Inclusion	GRI 405: Diversity and Equal Opportunity 2016 GRI 406: Non-Discrimination 2016	Promoting a diverse, inclusive and non-discriminatory workplace.
Investor Education		Promoting financial literacy, risk awareness, and long-term financial well-being for Areca's investors and the public.

GOVERNANCE

MATERIAL TOPICS	GRI TOPICS	DESCRIPTION
Corporate Governance	GRI 205: Anti Corruption 2016	Ensuring compliance with regulations, establishing oversight, and mitigating risks for Areca and investors. Establishing and upholding a rigorous system of rules, practices, and processes.
Compliance Culture		Instilling a robust compliance and risk management culture across the company, involving Financial/Investment Advisors, business units, support functions, and compliance and risk management teams in risk identification, reporting, review, and control measure formulation.
Investor Experience	GRI 417: Marketing and Labeling 2016	Creating a positive, seamless and fulfilling relationship between Areca and its clients. Ultimately, our mission lies in working together with clients and their families, children or the next generation in their wealth management needs.
Sales & Marketing Practive		Ensuring advisory-based approach in constructing client portfolios based on their needs and circumstances, with proper risk disclosure. Provide lasting value to clients and investors through strong risk-adjusted returns and excellent service.
Cybersecurity & Data Privacy	GRI 418: Customer Privacy 2016	Implementing measures and practices to safeguard Areca and customer information.

Stakeholders Engagement

We constantly strive to enhance our methods of engagement through various communication platforms to effectively gather our stakeholders' feedback and aiming not only to meet, but also to exceed their expectations.

Stakeholder Groups	Why We Engage	How We Engage
Shareholders and Board of Directors	• To produce sustainable, long-term value for our stakeholders – developing business strategies, updates on broad initiatives and developments e.g. incorporation of ESG initiatives.	• Quarterly and ad-hoc Board of Directors' meetings. • Monthly Investment Committee meetings. • Bi-annual discussions with the Shareholders on business progress and plans.
Investors	• To keep investors informed & updated on the investment performances of their mandates/accounts/funds as well as our investment or relevant business strategies. • To seek feedback and comments to enable us to produce sustainable, long-term value.	• Updates and notices issued via company announcements, press releases, market outlook or financial reports. • Close interactions between our investors and Financial Advisors to always be ready to address their needs and meet their expectations. • Regular market outlook briefings and roadshow sessions to allow our investors to directly engage with our CEO and CIO.
Regulators	• To instill a robust compliance culture across the company and to promote the development and improvement of the industry.	• Engage in industry dialogue and ensure full compliance with the latest regulations and guidelines as well as industry development.
Employees	• To foster an ethical, supportive and safe work environment.	• Host regular discussions via employee and management meetings, town halls, team-building activities, performance-review sessions and training.
Public	• To promote financial literacy, risk awareness, and long-term financial well-being for Areca's investors and the public.	• Participate in external media's market outlook and view contents. • Regularly publish our views on the latest developments on the market and economy via our social media, public roadshow and website.

Sustainability Goals and Roadmap

As we work towards establishing our official ESG Corporate and Investing Frameworks, our Sustainability Committee has outlined the backbone of Areca Capital's Sustainability Goals and roadmap.

- To set up a full ESG Investment Integration Strategy & Framework.
- To increase digitalisation and automation for efficiency.
- To achieve Net-Zero emission by 2050.
- To deliver long-term value to clients and stakeholders via existing solutions and business innovation.
- To promote awareness and develop skills of employees and stakeholders on effective waste management and climate action.

- Empower and educate investors to make informed financial decisions for their total wealth.
- Maintain and promote effective corporate governance to ensure transparency, accountability, and sustainable business practices
- Maintain and promote diversity and inclusion in the workplace.

Sustainability Roadmap

2023
Building our EESG knowledge and foundation

2024
Strengthen our EESG foundation and have more engagement activities

2025
Enhance our Sustainability structure and culture

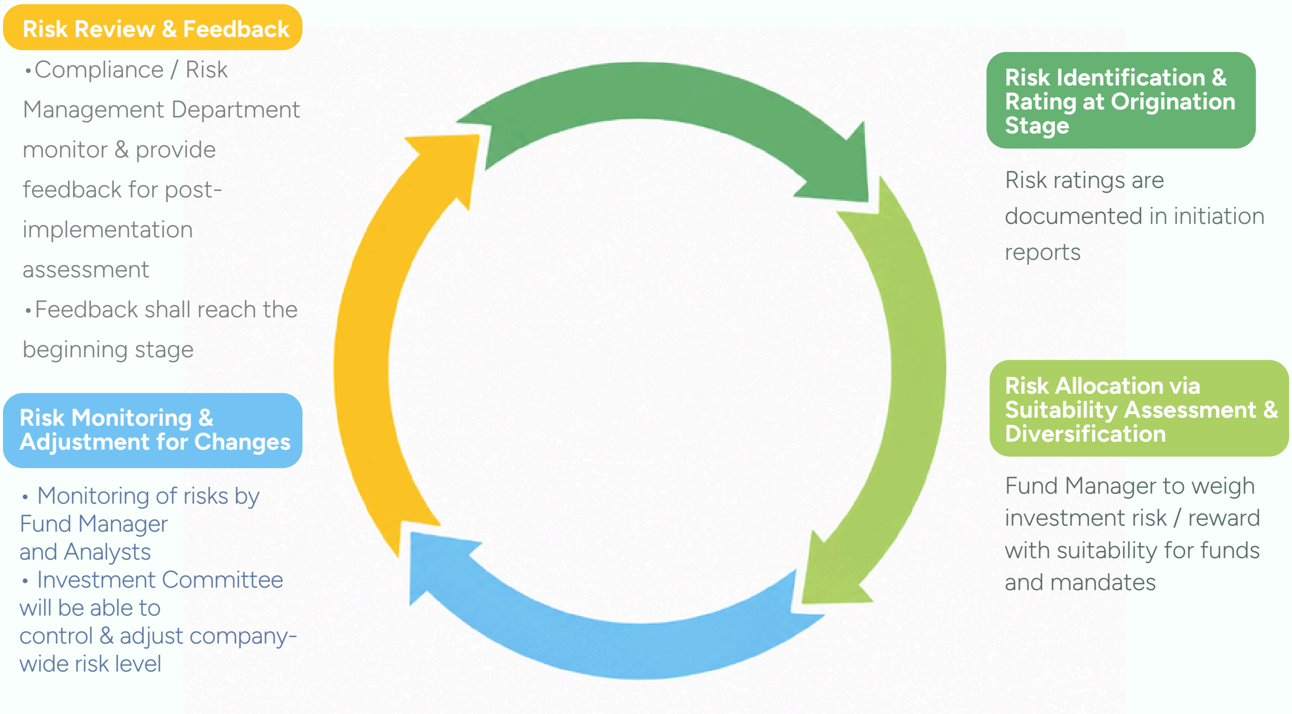
2026
Promote Sustainability Engagement

ECONOMIC

RESPONSIBLE INVESTING

By aligning our investments with ESG considerations, we can effectively manage risks and rewards related to sustainability including addressing the growing demand from investors who seek to align their values with their financial goals.

While works are underway on developing our ESG investment framework, our current manuals on equity and fixed income investments provide adequate coverage on risk management policy and procedures. Both manuals outline the approach and measures adopted to effectively identify, monitor, evaluate, and manage the risks associated with the fund's position and their overall impact on the fund's risk profile. The following describes Areca Capital's risk management process:



Investment Management Policies & Procedures Manuals	• Equity Investment Manual • Fixed Income Investment Manual

In 2025, members of our Sustainability Committee participated in the Climate Adaptation and Resilience Conference 2025, organised by the Securities Commission Malaysia. The conference covered topics related to climate-related risks, adaptation strategies, and resilience-building within the financial and corporate sectors.

Through the sessions attended, the team gained exposure to emerging climate issues, evolving regulatory developments, and discussions on climate adaptation and resilience in business and investment contexts.

Future Plans:

To setup a full ESG Investment Integration Strategy and Framework

To be a United Nation Principle of Responsible Investing

To implement the ESG Investment Integration Strategy and Framework on a minimum of 50% of total assets under management (AUM) by 2030

To offer more sustainable and responsible investment products consisting of both conventional and thematic funds tied to sustainability themes

DIGITALISATION

Digitalisation enables us to streamline our operations and enhance efficiency while also improving our clients' experiences. By leveraging digital tools and platforms, we can automate routine tasks and optimise processes to facilitate better decision-making.

Continuous improvement in Back-to-Middle office departmental systems

Crea8 Capital, a Malaysian WealthTech provider for one of the global funds managed

Website revamp for a more informative and user-friendly view of fund/investment information

Areca Mobile App Overview

In 2024, Areca Capital developed the Areca Mobile App, which is designed to be a seamless, intuitive, and user-friendly platform for both existing investors and potential clients. It aims to enhance user engagement and streamline access to Areca's resources and events.

Key Features:
- Article Access: Browse and read a wide range of informative articles.
- Event Notifications: Stay informed with real-time updates on upcoming events.
- Event Registration: Register for events conveniently within the app.

Future Plans

- Event registration (2025)
- To conduct internal testing, make adjustments, and enhance mobile app accessibility in preparation for external launch.
- Back-office system and procedure enhancement.

BUSINESS INNOVATION

One of our mission statements is "to be the region's leading and innovative wealth management solutions provider". Our commitment to business and product innovation allows us to be agile to changing market dynamics, remain competitive and meet evolving client needs.

Investment Solutions

Our product development focuses on meeting client needs while considering the current investment climate. In light of the uncertainty in the market environment, we believe there are opportunities for investors to capitalize on. We have launched several funds aimed at providing both income and/or capital growth, eg:

Areca Strategic Income Fund 9.0

A wholesale fund with flexible asset allocation between equity and fixed income depending on the prevailing economic conditions and market outlook

Areca Dynamic Growth Fund 12

A wholesale equity fund which can invest up to maximum of 100% of its NAV in domestic and foreign equities, equity-related securities and Collective Investment Schemes (CIS)

Areca Strategic Income Fund 15

A wholesale fund with flexible asset allocation between equity and fixed income depending on the prevailing economic conditions and market outlook

Private Trust Service

In 2023, we have acquired a company formerly known as Alliance Trustee Berhad, which have since been rebranded as ArecaCapital Trustee Berhad. Our newly established private trust services is dedicated to providing tailored solutions and estate planning for high-net-worth and mass-affluent clients, empowering them to secure their legacies with confidence. In 2024, ArecaCapital Trustees Berhad launched its full operation with a more aggressive strategy/approach as part of our AUM growth strategy. This approach integrates wealth and long-term investment management, offering a holistic framework that help clients to grow, preserve, and distribute their wealth across generations. In 2025, we continue to see growth in our Private Trust services driven by ongoing efforts to educate clients and share Private Trust solutions, in line with our vision to be "Your trusted partner in wealth management journey". This is reflected in cases where clients also introduce their next generation to us, demonstrating their trust in our services beyond the current generation.

ARECACAPITAL TRUSTEES

REMUNERATION PRACTICE

Our Financial Advisors' remuneration is structured to align with the interests of our clients through a remuneration system that rewards an advisory-based approach and excellent client service. This structure is applied to all the Advisors to reduce product churning and charging of excessive front-end fees.

The majority of our Financial Advisors are in-house employees, ensuring a professional and long-term commitment in managing the relationship with our clientele.

GOVERNANCE

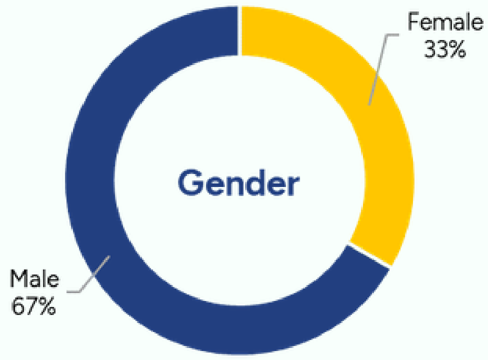
As a private wealth management company, it is crucial for us to maintain strong governance standards to ensure good business conduct and effectively manage the identified EESG subjects. We have embedded robust business policies, internal controls, risk management and compliance measures to support sustainable business operations that align with our overall corporate strategy.

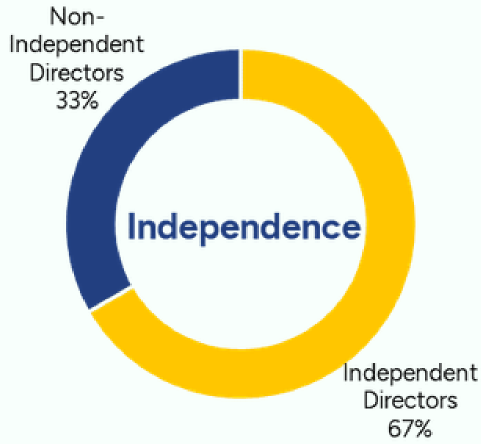
CORPORATE GOVERNANCE

Board Diversity & Composition

Being a Public-Interest-Entity, our Board of Directors composition consists of individuals with diverse range of expertise in the banking and fund management industry. Our nomination requirement for the Board of Directors is in accordance with the Securities Commission Guidelines on Unit Trust Funds, Malaysia's National Policy and Company's Terms of Reference. We ensure that at least 2 independent members or a minimum ratio of 1/3 independent members is maintained at all times. These Independent members provide necessary check and balance amongst the members of the Board. Additionally, the roles of the Board Chairperson and CEO are separated, with the Chairperson serving as an independent non-executive director.

At the company-wide level, our Board of Directors, assisted by the CEO and Senior Management will monitor and oversee the company's operations. This ensure competent and prudent management, sound planning, proper procedures for the maintenance of adequate accounting and other records and systems of internal control, and compliance with all laws, regulations and guidelines.





Committees Roles & Responsibilities

Board of Directors ("Board")	Highest approval authority to monitor and oversee the operations of the company. The Board also oversees and is regularly updated on the implementation of sustainability strategies throughout the company's business and operations.	**Meeting Frequency:** Quarterly
Senior Advisor	Review and provide strategic guidance to the company's management and sustainability management.	
Investment Committee	Responsible for reviewing and approving the funds' investment strategies and guidelines. Review investment risks identified and adjust the overall firm-wide risk level, if necessary.	**Meeting Frequency:** Monthly
Chief Executive Officer ("CEO")	Provides the strategic direction and steering of the business. Managing the overall operations of the company.	**Meeting Frequency:** Monthly
Senior Management	A team of senior executives headed by the CEO is responsible for developing company strategies, executing major business decisions and overall overseeing the activities of different parts of the business.	
Management Committee	Comprising all department and function heads, the Committee discusses and reports on the progress and status of the company's business operations.	**Meeting Frequency:** Monthly
Risk Management Committee	Assist the Senior Management in assessing all aspects of risks and risk management within the company and its products and services.	**Meeting Frequency:** Ad Hoc Basis
Sustainability Committee	Established with a committee of advisors and comprised of representatives from departments across the company, the Committee is responsible for developing and executing sustainability initiatives and strategies.	**Meeting Frequency:** Monthly

COMPLIANCE CULTURE

Regulatory compliance is of utmost importance to Areca Capital. This is overseen by the Compliance Division, which provides checks and balances, with independent assurance from Internal Audit. To strengthen the effectiveness of the risk management function, the responsibility is functionally segregated into 3 Lines of Defence, with oversight provided from the Board and the Risk Management Committee.

Functional Segregation and Key Responsibilities	
First line of Defence	**Front and Middle Office and Other Support Units** Monitor activities to ensure adherence to approved policies and procedures
Second line of Defence	**Compliance and Risk Management** Providing an independent risk oversight and ensuring compliance to applicable laws, regulations, established policies and procedures
Third line of Defence	**Internal Audit** Provide independent assessments of the adequacy and effectiveness of risk processes and internal controls

Anti-Money Laundering and Anti-Corruption

All Areca Capital employees are required to undergo annual training and complete e-assessments on Anti-Money Laundering and Anti-Terrorism Financing (AMLA), as well as Anti-Bribery and Corruption (ABC), to ensure continued familiarity with the relevant legal frameworks, internal policies, and industry best practices.

In 2025, all employees, including the Board of Directors and Senior Advisors, completed the annual AMLA and ABC training and assessment. The sessions were conducted by a certified trainer from Nature of Life and delivered through online platforms.

Employee AMLA/ABC Training Summary

	No. of employees who participated in training session	Training Hours
GM/Executive Director	**22**	**88**
Female	13	52
Male	9	36
Managerial	45	180
Female	25	100
Male	20	80

Assistant Managerial	12	48
Female	10	40
Male	2	8
Executive	24	96
Female	12	48
Male	12	48
Clerical	6	24
Female	4	16
Male	2	8
Grand Total	**109**	**436**

*Data as of December 2025

Prevention of Financial Crimes

Areca Capital have zero tolerance for financial crimes. Besides having training sessions on AMLA and ABC, we have established internal manuals and procedures aimed at preventing and to combat money laundering and terrorism financing. We also maintain policies and procedures addressing anti-corruption, bribery and gratification matters.

Additionally, Senior Management and Board of Directors will regularly review and ensure that all policies, procedures and controls are effective and in compliance with all relevant guidelines and laws. All Areca Capital employees are obligated to be informed and fully understand these policies to ensure that our business is conducted with the highest ethical standards.

Examples of our key manuals and policies include, but are not limited to, the following:

Manuals & Policies	Description
Anti-Money Laundering, Anti-Terrorism Financing and Proliferation Financing Manual	Policies and procedures for client identification and due diligence, retention of financial transaction documents and reporting of suspicious transactions.
Anti-Corruption Manual	Policies and procedures for anti-corruption practices, retention of transaction documents and reporting of suspicious activities.

Framework in Relation to the Dealings with Government-Linked Company and Government-Linked Investment Company	Policies and procedures to actively prevent activities promoting unethical or corrupt practices and activities through effective prevention, detection, investigative and deterrent measures in dealing with Government-Linked Company ("GLC") or Government-Linked Investment Company ("GLIC").
Whistleblowing Policy and Procedures	This policy provides a formal and confidential channel to enable the Company's employees and members of the public to report in good faith, serious concerns of any Improper Conduct and to protect those making such disclosures from any reprisal and / or detrimental action.
Conflict of Interest Policy	This policy sets clear expectations, guidelines and procedures for the Company, including its Directors, Investment Committee's Members, employees and appointed representatives to identify, disclose, evaluate, and manage conflicts of interest.

Depending on the possible conflict of interest situations that may arise, the measures that may be taken are set out in the following policies and procedures including but not limited to Policies and Procedures, Segregation of Duties, Disclosure to Clients and Chinese Wall policies. These policies measures are non-exhaustive and other relevant policies or procedures not explicitly listed herein may also apply.

Any conflicts of interest, including policies and procedures for managing such conflicts must be disclosed to clients, where applicable. All employees must avoid any actual or potential conflict of interest, or any misuse of their positions of trust in all personal investment transactions and financial transactions. This also extends to activities outside of the Company, including taking part in the management of, or hold any ownership interest in, another business entity. Annual disclosures to the Company are mandatory

In instances such as cross-board memberships in investee companies, disclosures will be made to investors of the managed funds based on materiality and other measures shall be taken, such as abstaining from participation in decision-making.

In 2025, there were zero cases of fraud, corruption and bribery incidents recorded in Areca Capital

Internal Policies & Manuals

Areca Capital have implemented relevant policies & manual to ensure compliance with the regulations and securities laws. This includes establishing measures for oversight and risk mitigation for the company and our investors. Additionally, an Internal Audit is regularly conducted to provide an independent assessment of the adequacy and effectiveness of risk policies and internal controls.

Examples of our key manuals and policies include, but are not limited to, the following:

Governance & Regulatory Compliance	• Anti-Money Laundering, Anti-Terrorism Financing and Proliferation Financing Manual • Anti-Corruption Manual • Framework in Relation to the Dealings with Government-Linked Company and Government-Linked Investment Company • Conflict of Interest Policy • Whistleblowing Policy and Procedures • Compliance Framework • Internal Control Manual • Internal Audit Manual • Discretionary Authority Limits Manual
Responsible Investing & Product Development	• Equity Investment Manual • Fixed Income Investment Manual • Product Development Manual
Sales & Marketing Practice	• Financial Planning Manual • Investment Advice Manual • Suitability Assessment Framework • Marketing Manual • Investor Care Manual • Unit Trust Scheme Consultant ("UTSC") Manual • Transaction Application Guidebook
Employee & Talent Management	• Code of Ethics and Conduct • Employees Policies and Procedures Manual
Cybersecurity & Data Privacy	• Information Technology Manual
Business Operations	• Business Continuity Plan • Operation Manual • Finance Fund Accounting Manual

INVESTOR EXPERIENCE/ SALES & MARKETING PRACTICE

Our mission is to serve as our clients' trusted wealth management partner through generations. We prioritize addressing our clients' needs and fulfiling their expectations, by collaborating and assisting closely with their families or next generation to ultimately preserve their wealth and legacy. We are also committed to delivering long-term value to our clients and investors through our comprehensive range of products and services.

In accordance with the policies and guidelines from governing regulators, we are commited to ensure that the information on our marketing materials is accurate, transparent and accessible to our clients and investors. This would enable our clients and investors to be equipped with sufficient knowledge on our financial products and services before making an informed investment decision. Our investor care as well as sales and marketing policies and procedures are also in adherence to the guidelines from the governing regulators,which may include but are not limited to the following list:

Governing Regulators	Policies / Guidelines
Securities Commission Malaysia ("SC")	• Licensing Handbook • Guidelines on Unit Trust Funds • Guidelines on Sales Practices of Unlisted Capital Market Products • Guidelines on Marketing and Distribution of Unit Trust Funds • Guidelines on Conduct for Capital Market Intermediaries
Federation of Investment Managers Malaysia ("FiMM")	• Code of Ethics • FiMM's Consolidated Rules
Companies Commission of Malaysia	• Company's Act 2016

COMPLAINT OR ENQUIRY HANDLING PROCESS IN ARECA CAPITAL

- To ensure that the voices of our clients and the public are heard, we have internal policies and procedures with regards to sales, advertising, and communications that we adhere to with the objective to uphold a consistent and high standard of conduct.

- There are detailed procedures implemented to address enquiries and complaints. Our digital communication platforms includes corporate website, Facebook and LinkedIn page as well as a WhatsApp number as our communication touchpoints with our clients. We also have physical branches present in 7 states with landline for clients to contact for enquiries.

INDUSTRY DISPUTE RESOLUTION

- On top of internal dispute resolution, clients and stakeholders may refer their dispute via the following independent bodies if they are unsatisfied with the outcome:
  - Securities Commission Malaysia (SC) – Investor Affairs & Complaints Department
  - Financial Ombudsman Service (FMOS)
  - Federation of Investment Managers Malaysia (FiMM)'s Complaints Bureau
- Contact information for the above independent bodies can be found on the corporate website.

In 2025, there were zero incidents of non-compliance concerning laws and regulations, marketing communications as well as product and service information and labelling in Areca Capital

CYBERSECURITY & DATA PRIVACY

Areca Capital's cybersecurity policies are guided by the frameworks, directives and guidelines established by the Securities Commission Malaysia, which may include but are not limited to the following:

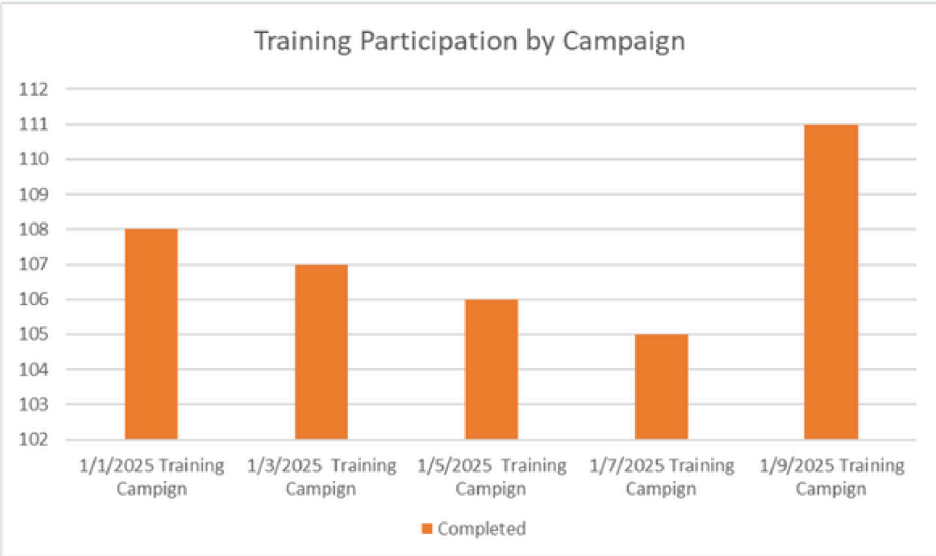
- The company's cybersecurity policies are guided by frameworks and policies based on Guidelines on Technology Risk Management from Securities Commission Malaysia.

Guidelines on Technology Risk Management

- Areca Capital implements policies and measures according to this guideline. This guideline sets out the requirement on Governance and Management of Technology Risk which includes:
- Roles and responsibilities of the Board of Directors in the oversight and management of technology risk;
- Technology operation and cybersecurity management policies and procedures that should be developed and implemented;
- Reporting and notification requirements to the Securities Commission Malaysia; and
- AI and Machine Learning Guiding Principles

Areca Capital Cybersecurity Measures

- Data protection is enforced through Access Control mechanism where authorization and authentication processes limit access rights by restricting the access matrix based on user roles. Access rights are granted only to authorised employees and information is provided strictly on a need-to-know basis.
- Engage security expert for cybersecurity assessment to identify and close the potential gaps.
- Phishing simulation campaign is conducted regularly to educate the employee on how to identify and respond to phishing emails to prevent potential threats and phishing attacks.
- Raising employees' awareness and improve their knowledge on data protection and cybersecurity by conducting mandatory e-learning trainings. Security Awareness training has been conducted every 2 months in 2025. 97.14% success rate achieved in identifying phishing emails via our employee phishing simulator.
- Areca Capital Cybersecurity Measures



In 2025, there were zero number of substantiated complaints concerning breaches of customer privacy and losses of customer data in Areca Capital

Future Plans

- Participate in cyber simulation exercise organised by the regulator (Securities Commission Malaysia) to test the effectiveness of the Cyber Incident Response Plan towards managing scenarios of current and emerging cybersecurity threat.
- Enhance security posture through ongoing improvement of security defence systems, supported by 24/7 Security Operations Centre (SOC) monitoring to enable timely detection and response to threat.
- Implement a multi-layered (defence-in-depth) security approach, including regular upgrades and patching of hardware and software to maintain system resilience.

SOCIAL

EMPLOYEE WELLBEING

As part of our continuous commitment to employee well-being and our aspiration to become an Employer of Choice, Areca Capital is dedicated to supporting the physical health and mental well-being of our employees.

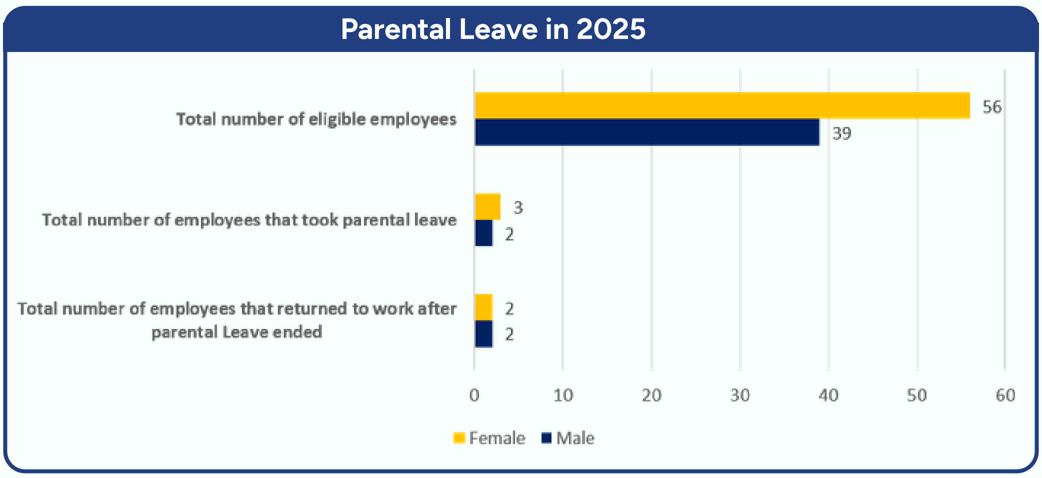
We strive to create an environment where employees feel valued and supported, enabling them to perform at their best. Ensuring a healthy and positive workplace is one of our top priorities, aligned with our core value of being friendliness and teampower.

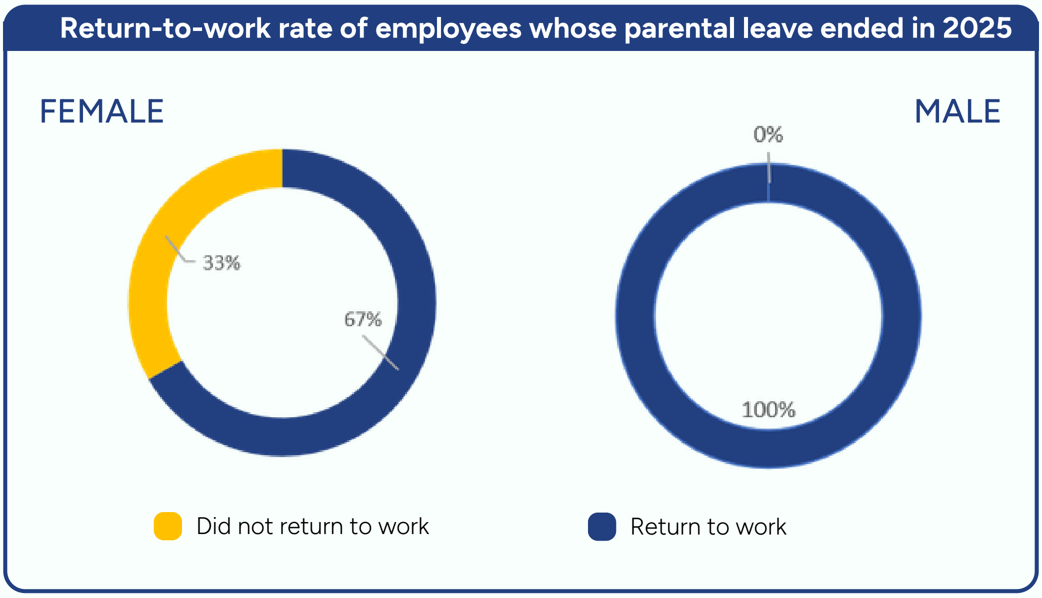
Employee Benefits

Areca Capital's Employee Procedures and Policies are strictly aligned with local labor standards and are regularly updated to ensure compliance. This commitment ensures that our employees receive the care and support they deserve, while also contributing to the overall quality and sustainability of our workforce. As part of the 2025 review, improvements to our internal processes were made to better enhance our governing procedures and policies while also prioritising the needs and wellbeing of our employees. We introduced a health screening benefit to encourage proactive health management and support long-term wellbeing, helping employees stay active and productive.

Our employee benefits include the following:

In addition to these benefits, Areca Capital fosters connection, culture, and collaboration through employee-led activities and events that encourage engagement and offer enjoyable, relaxing moments for our team.





TALENT DEVELOPMENT

At Areca Capital, learning and development are recognized as strategic priorities which are essential to driving organizational performance, innovation, and long-term success. We view employee development not only as an investment in individual growth but also as a means to strengthen the company's overall capabilities and competitiveness. By equipping our workforce with the necessary skills, knowledge, and competencies, we foster a culture of continuous improvement and adaptability in an ever-evolving business environment.

To support this commitment, we provide access to various training and development opportunities through both HRDCorp training funds and internally funded programmes. In 2025, a total of 119 employees participated in these training and development.

Our approach to training and development is structured around six key pillars, forming a comprehensive framework that ensures impactful and targeted learning across all levels of the organization:

Learning and Development – 2025 Highlight

Total enrollments in training & development

428

Total Training hours

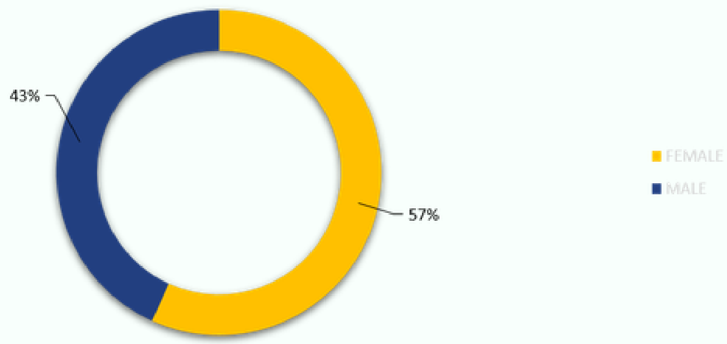
2,733

Average Training hours per employee

6.5

Average Training Hours Per Employee By Category				
GM/Executive Director	Managerial	Assistant Managerial	Executive	Clerical
7.0	7.0	7.0	4.5	4

Average Training Hours Per Employees by Gender



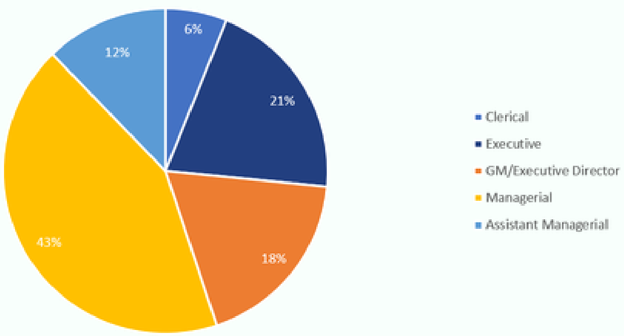
In Areca Capital, learning and development are continuous cycles. We are dedicated to cultivating an environment where our employees engage in active continuous learning, drawing from their day-to-day tasks, formal training programs, and collaborative knowledge sharing among colleagues.

EMPLOYEE PERFORMANCE MANAGEMENT

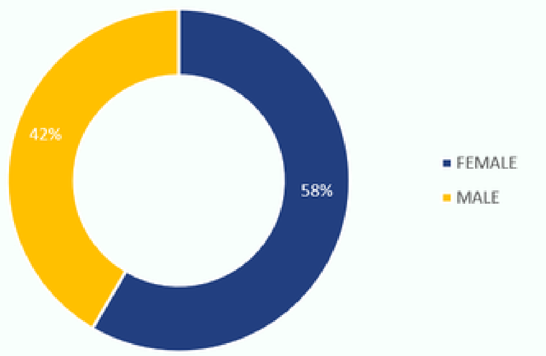
Areca Capital adopts a structured Performance Management Cycle, comprising two key review periods in the second and fourth quarters each year. This framework is applicable to all levels of employees and is guided by the Performance Matrix that aligns with the company's strategic objective for growth and development.

Employee performance management is a cornerstone of our approach to talent development, fostering a culture of continuous learning, and individual progress. This comprehensive process allows us to assess performance effectively by identifying both strengths and areas for improvement. It also enables employees to track their progress and gain clarity on their development journey. Where underperformance is identified, a Performance Improvement Plan (PIP) is implemented as a constructive and supportive tool to guide the employee's development.

Total Eligible Employees	Workforce %
89	89%



By Employee Category



By Gender

DIVERSITY INCLUSION

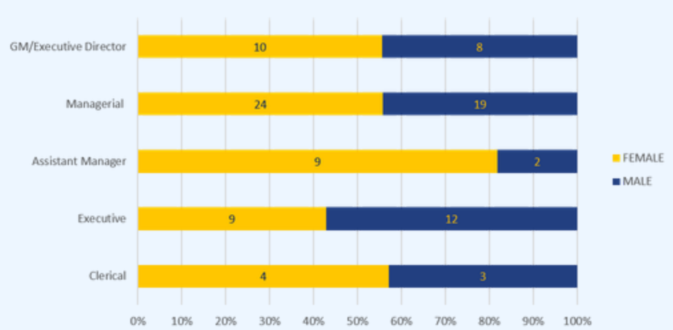
At Areca Capital, we work together as one team, united in our pursuit of shared goals, regardless of gender or age. Our core values of trustworthiness, friendliness, and teampower drive our every action and shape our culture. We are firmly committed to fostering diversity, inclusion, and anti-discrimination. Through embracing the multitude of perspectives that diversity bring, we create an environment where every individual feels respected, valued and empowered to contribute meaningfully. By providing growth opportunities and actively combating discrimination, we cultivate a workplace that encourages innovation and success for all. From recruitment processes to talent development, we practice and promote anti-discrimination and equal opportunities in every aspect of our operations. As of 2025, our team comprised of 100 employees.

As part of our commitment to this inclusion, we have organised various events and celebration which include everyone, regardless of gender, and age. These initiatives are organised to promote harmony, mutual respect and reinforce our stance against anti-discrimination.

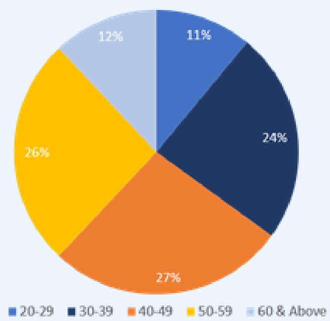
Areca Capital's Employees

Age Group	FEMALE	Male	Grand Total
GM/Executive Director	10	8	17
30-39		1	1
40-49	3		3
50-59	6	3	9
60 & above	1	4	5
Managerial	24	19	39
30-39	5	8	13
40-49	9	6	15
50-59	7	3	10
60 & above	3	2	5
Assistant Managerial	9	2	11
20-29	1		1
30-39		1	1
40-49	4		4
50-59	4		4
Executive	9	12	24
20-29	3	7	10
30-39	4	3	7
40-49	2	2	4
Clerical	4	3	7
30-39	2		2
50-59		3	3
60 & above	2		2
Grand Total	**56**	**44**	**100**

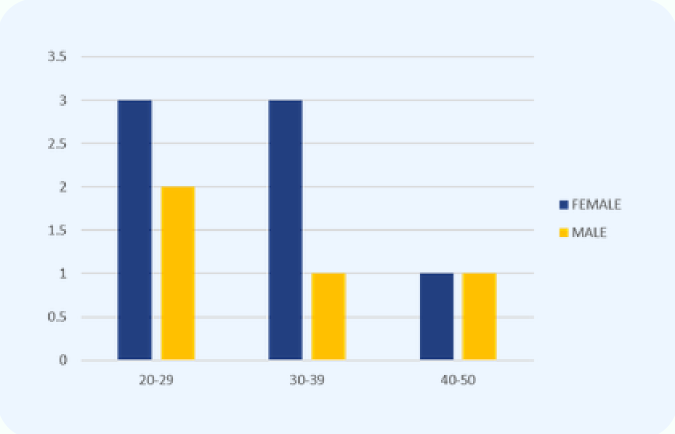
By Gender



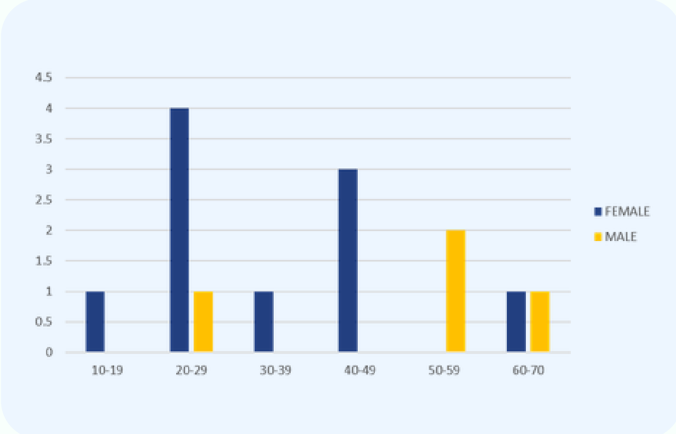
By Age



Note: Both Retention Rate and Turnover Rate are calculated using the number of employees at the start of the reporting period i.e. 1st Jan 2025 as the denominator. The calculation for Retention Rate excludes the new hires during the reporting period.



Number of New Hires in 2025: 11 (Retention Rate 86%)



Number of Employee Turnover in 2025: 14 (Turnover Rate 14%)

In 2025, there were zero cases of discrimination, bullying and harassment reported in Areca Capital.

Fostering Connection, Culture, and Collaboration at Areca Capital

At Areca Capital, we believe that a positive and supportive workplace culture goes beyond daily tasks—it is built through meaningful connections, opportunities for personal growth, and a strong focus on employee well-being. In 2025, we continued to strengthen our commitment to fostering an engaging and inclusive work environment through a range of initiatives such as sports, environmental awareness, and festive celebrations..

Staff Engagement Retreats

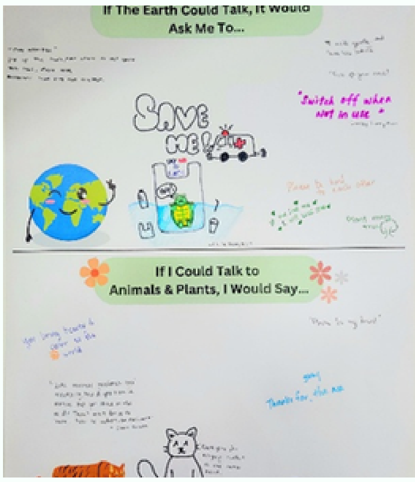
In 2025, the Company organised an employee engagement initiative comprising a one-night staycation at Imperial Lexis Hotel, Kuala Lumpur, together with a company dinner. The programme was designed to strengthen social connections, enhance team cohesion, and support employee well-being through informal interactions outside the workplace. It also provided employees with an opportunity to unwind and recharge, encouraging work-life balance and fostering a stronger sense of belonging within the organisation.

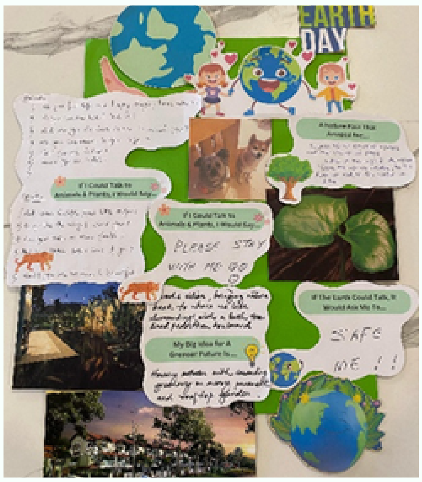
Areca Sports Club

Our Sports Committee continues to play an important role in promoting a healthy and balanced lifestyle among employees. Sports activities are organised every one to two months, including badminton, volleyball, and futsal sessions, providing employees with a fun and stress-relieving platform to connect outside of work. These activities help strengthen camaraderie, while also enhancing teamwork, collaboration, and inclusivity across all levels of the organisation.

Staff Engagement and Environmental Initiatives

In conjunction with Earth Day 2025, we organised an employee engagement activity titled "Celebrate Earth, Our Shared Home." The activity encouraged employees to share their thoughts, ideas, and reflections on nature and the environment through a series of light-hearted and creative topics. It was a great opportunity for everyone to express their appreciation for our planet while promoting environmental awareness in an enjoyable and engaging way.





At Areca Capital, we recognise major festive occasions by organising festive gatherings and shared meals that encourage interaction, strengthen workplace relationships, and foster an inclusive culture where employees from diverse backgrounds feel valued, respected, and connected.

Other Programmes

In 2025, Areca Capital collaborated with AIA to organise a session on the Private Retirement Scheme (PRS). The programme aimed to enhance employees' awareness of retirement planning and encourage participation by highlighting its key benefits, including eligibility for tax relief.

These initiatives aim to strengthen employees' financial literacy by providing practical knowledge and retirement planning guidance, enabling them to make informed decisions and build long-term financial resilience.

Future Plans:

Our mission is to become the Employer of Choice by fostering employee well-being, growth, and inclusivity. We actively pursue and achieve local standards to ensure our workplace is dynamic, where every individual is valued, empowered to grow, and feels a sense of belonging. Through continuous improvement and a commitment to diversity, we aim to create a culture where our employees flourish, innovate, and contribute to our collective success.

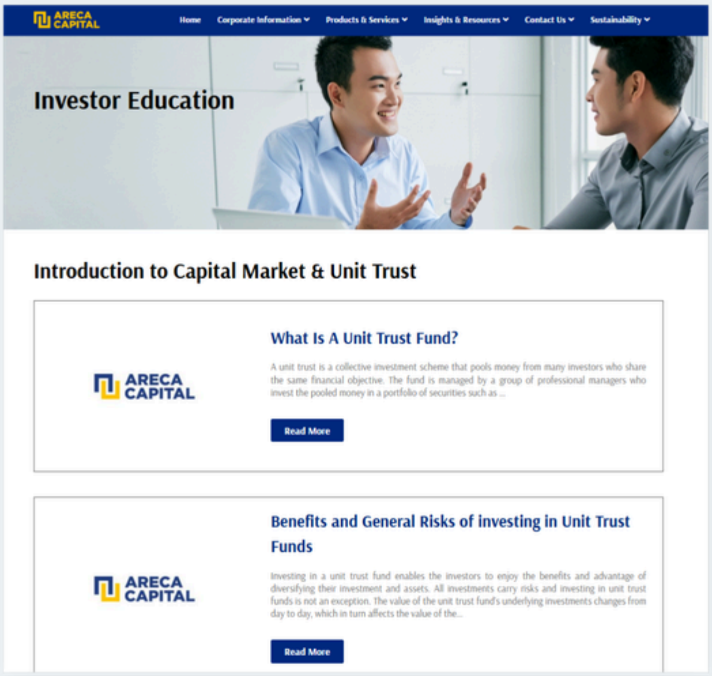
INVESTOR EDUCATION

Plato once said that "A good decision is based on knowledge and not on numbers". This quote highlights that true wisdom comes from genuine insight, context, and experience rather than simply following the trend or relying on statistics alone. That's why we believe that an informed investor is a successful investor.

In 2025, we continue to strengthen our investor education initiatives through a wide range of activities, from public engagements, talks, interviews, and conferences to publishing current financial insights across platforms such as The Edge and The Star. These efforts complement our regular investor updates and outreach, including invitations from partners to share perspectives on topics of interest.

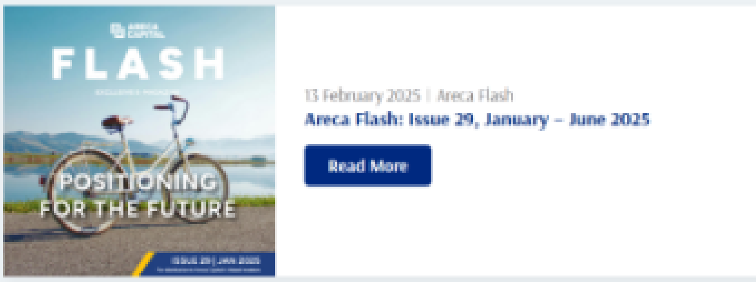
We actively engage with regulators and relevant associations, such as Securities Commission Malaysia, Federation of Investment Managers Malaysia and Financial Planning Association Malaysia and through this collaboration we are able to contribute to the development of the industry for the benefit of all stakeholders. Additionally, our CEO is an elected Director of FiMM.

Investor Education Section on Corporate Website



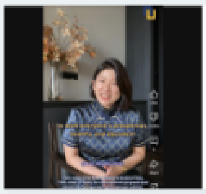
https://arecacapital.com/introduction-to-capital-market-and-unit-trust/

Areca Flash (E-Magazine)



https://arecacapital.com/article-and-resources/?ar_search&ar_type%5B0%5D=27&ar_date#panel

Quarterly Equity & Fixed Income Market Outlook (Youtube Video)



27 January 2025 | Half Yearly/Quarterly Market Outlook

1Q25 Equity Market Outlook by Ch'ng Cheng Siew | January 2025

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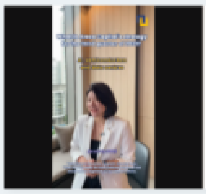

14 August 2025 | Half Yearly/Quarterly Market Outlook

3Q25 Market Outlook by Ch'ng Cheng Siew | July 2025

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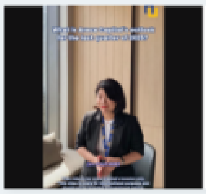

4 November 2025 | Half Yearly/Quarterly Market Outlook

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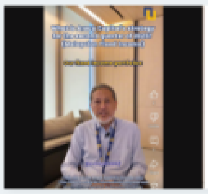

11 April 2025 | Half Yearly/Quarterly Market Outlook

2Q25 Fixed Income Market Outlook by Edward Iskandar Toh | April 2025

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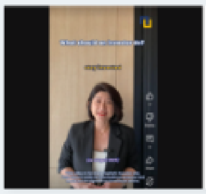

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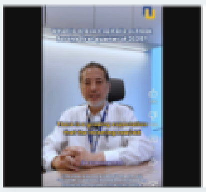

27 January 2025 | Half Yearly/Quarterly Market Outlook

1Q25 Fixed Income Market Outlook by Edward Iskandar Toh | January 2025

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Annual Roadshow on Market Outlook/ Fund Updates

The Annual Roadshow was held in November 2025 in Kuala Lumpur, Penang, Ipoh, Malacca, Johor Bahru, Kuching and Kota Kinabalu, inviting all our branches and clients together.

Media Appearances/ Investment Talks/ Sponsorship Events

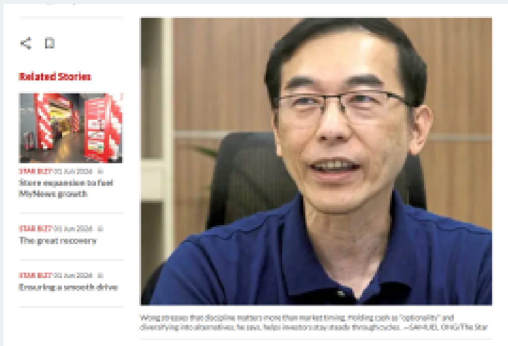
1. Areca Capital held the Investors' Forum 2025 in Kuala Lumpur on May 15th

2. Areca Capital also held the Investment and Wealth Forum 2025 in Sarawak on July 26th.

3. Advetorials on TheEdge and Starbiz7

29 December 2025: Areca steps up regional push - The Edge | Areca Capital

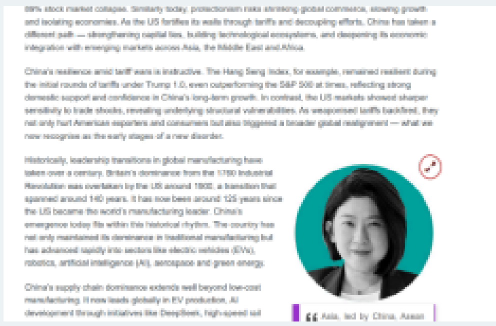
04 October 2025: KLCI may log best 4Q in five years, but gains not broad-based — analysts



19 September 2025: BEYOND EQUITIES AND BONDS | The Star

6 September 2025: A BLUEPRINT FOR ENDURING WEALTH | The Star

30 June 2025: Investing: Are China beverage chains worth investing in?



02 June 2025: Navigating the global disorder | Viewpoint: China's rise and the great supply chain rewiring

ENVIRONMENTAL

In 2025, Areca Capital continues to build on the foundation laid in the previous year by maintaining and deepening awareness of our sustainability initiatives across the organisation. Our focus remains on cultivating and fostering an environmentally conscious workplace and embedding sustainable practices into our daily operations.
To further strengthen our sustainability initiatives and raise awareness, a series of internal events and activities were organised at our headquarters and extended to branch offices. These efforts reflect our ongoing commitment to fostering a unified, environmentally conscious and well informed workforce.

We remain anchored in our three core focus areas: Waste Management, Climate Action, and Energy Efficiency. As we advance in our sustainability journey, we also remain committed to identifying opportunities to strengthen our initiatives, broaden awareness, and embed meaningful, lasting actions throughout the organisation.

Areca Capital continues to advance our sustainability journey—one that evolves through collaboration, innovation, and shared sense of responsibility.

Additionally, we seek to achieve the following long-term climate-related goal:

Achieve NET-ZERO Emissions by 2050

The data collected is based on Areca Capital's headquarter ("HQ") office, unless stated otherwise.

WASTE MANAGEMENT

Paper Consumption

Paper continues to play a vital role in the company's day-to-day operations, particularly for new clients' account opening forms and other legally binding financial documents. However, in an effort to reduce our usage, we have progressively digitalising our operations and processes. In 2023, Areca Capital introduced e-statements and e-advices to support paperless communication with clients, an initiative aimed at reducing waste and enhancing data efficiency and accessibility across the organisation.

In 2025, there was a slight decrease in paper ream purchases. We will continue our efforts to reduce paper consumption, and where paper use is unavoidable, unused paper will be securely shredded and recycled. We will also continue to explore and adopt digital alternatives where feasible, while maintaining operational efficiency and regulatory compliance.

A4 Paper Reams Bought in 2023	300
A4 Paper Reams Bought in 2024	320
A4 Paper Reams Bought in 2025	310

*1 Ream = 500 sheets of paper

Materials Collected and Recycled

Materials	Total Weight Recycled (Kg)		
	2023	2024	2025
Plastic	43.2	18.9	20.9
Cardboard	61.7	37.7	32.3
Paper		383.7	106.6
Grand Total	**104.9**	**440.3**	**159.8**

Materials were primarily obtained from waste produced by day-to-day operations at Areca HQ as well as personal waste products from employees. In 2025, a total of 159.80 kg of materials were recycled at Areca HQ.

CLIMATE ACTION

Greenhouse Gas Emissions (“GHG”)

2023 marked the first year that Areca Capital began tracking its greenhouse gas emissions,:

Scope 1	Direct emissions from company-owned vehicles
Scope 2	Electricity usage in Areca HQ office

Note: Scope 3 GHG Emissions will be considered in future reports.

In 2025, Areca Capital continued its efforts under the Energy Efficiency and Conservation Initiative, first introduced in July 2023. We maintained regular data tracking to gain better understanding of our energy use and emissions, to enable us identifying areas for improvement and plan targeted actions to reduce our environmental impact.

Direct (Scope 1) GHG Emissions

For Scope 1 GHG emissions, the total fuel consumption amount is retrieved from company-owned vehicles, throughout the years.

Year	2023	2024	2025
Total Fuel Consumption	3,036.3 L	3,705.32 L	7,063.84 L
Total Carbon Emissions	7.05 tCO2e	8.69 tCO2e	14.61 tCO2e

Indirect (Scope 2) GHG Emissions

For Scope 2 GHG emissions, the total electricity consumption amount is derived from Areca HQ office electricity bills, throughout the years.

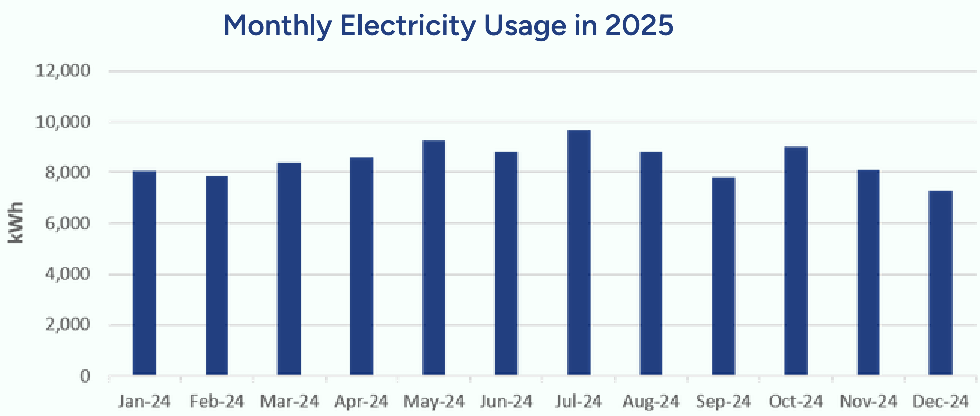
Year	2023	2024	2025
Total Electricity Consumption	92,270 kWh	96,656 kWh	101,528.00 kWh
Total Carbon Emissions	71.97 tCO2e	73.27 tCO2e	75.13 tCO2e

Note: Scope 1 and 2 GHG emissions calculations are sourced from Malaysian Green Technology and Climate Change Corporation (MGTC) website*

ENERGY EFFICIENCY

Energy Consumption

Year	2023	2024	2025
Total Electricity Consumption	92,270 kWh	96,656 kWh	101,528.00 kWh

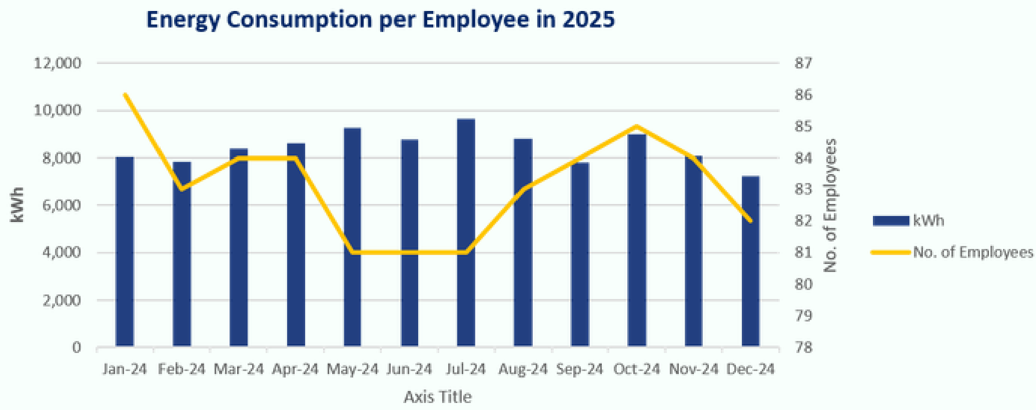


* https://lcosbasic.mgtc.gov.my/

Energy Consumption

To assess the intensity of our electricity usage, we measure energy consumption on a per employee basis.

	Electricity Usage	Average Number of Employees	Average Energy Consumption per Employee
2023	92,270 kWh	81	1,139.14 kWh
2024	96,656 kWh	84	1,150.67 kWh
2025	101,528.00 kWh	84	1208.67 kWh



Electricity consumption per employee remained relatively stable in 2025, with the average workforce maintained at 84 employees. Total electricity consumption increased from 96,656 kWh in 2024 to 101,528 kWh in 2025, resulting in a slight increase in average consumption per employee from 1,150.67 kWh to 1,208.67 kWh. The Company will continue to monitor electricity consumption trends and explore opportunities to maintain or improve energy efficiency where practicable.

REDUCTION OF EMISSIONS AND CONSUMPTION

Areca Capital began its sustainability journey in 2023 by implementing initiatives aimed at reducing our environmental impact and fostering greater awareness. In 2025, our focus shifted towards increasing awareness through internal communications, such as emails, WhatsApp messages, and interactive employee engagement events.

We actively encourage employee participation in all sustainability efforts, recognising every contribution, no matter how small, helps drive meaningful change. The Sustainability Committee, together with employee involvement, plays a vital role in driving these efforts forward.

Looking ahead, we are dedicated to continuous improvement, empowering our team to grow and deliver exceptional results together. Our initiatives focus on four key areas: Reduction, Recycling, Energy Efficiency & Conservation, and Education & Awareness. These areas continue to shape and guide our efforts to embed sustainable practices across the organisation.

Reduction

Providing alternatives to single-use plastics, such as reusable or paper bags as a substitute for plastic bags, metal straws for plastic straws.

- Single-use Plastic Bottle Reduction
- Single-use Plastic Cutlery & Straw Reduction
- Single-used Plastic Food Container Reduction

Recycling

Establish a dedicated recycling section in Areca HQ office for recycling.

- Plastic Recycling:
    a. Type 1 & 2
    b. Type 4 & 5
- Cupboard
- Shredded Paper

Energy Efficiency & Conservation

Encourage employees to adopt energy-saving practices.

- Conduct regular reviews of energy consumption throughout the HQ offices to identify areas where energy saving can be done and increase energy efficiency
- Implement energy efficiency practices and monitor the impact of consumption

Education & Awareness

Raise awareness around the workplace.

- Organising events & workshops in regard to special days, such as Earth Day and sustainability.
- Placing reminders throughout the workplace to encourage sustainability practices
- Sharing awareness emails in regard to sustainability initiatives as well as sustainability knowledge

Future Plans:

The company is still exploring other avenues where we can enhance our data collection methods and sustainability strategies and raising awareness. Currently, we are working on promoting awareness and developing the skills of employees and stakeholders in effective waste management and climate action. Additionally, once we observe continuous improvements in our reduction efforts at the HQ office, we will gradually incorporate these initiatives to other branches nationwide following the example set by our HQ office. We strive to continuously play our part in reducing environmental impacts, in an effort to ultimately achieve our climate-related goal of Net-Zero Emissions by 2050.

OUR AWARDS & RECOGNITION

LSEG Lipper Fund Awards

2025	Areca equityTrust – Best Equity Malaysia Fund, 5 years Areca equityTrust – Best Equity Malaysia Fund, 10 years
2024	Areca equityTrust - Best Equity Malaysia Fund, 5 years Areca equityTrust - Best Equity Malaysia Fund, 10 years
2023	Areca equityTrust - Best Equity Malaysia Fund, 5 years Areca equityTrust - Best Equity Malaysia Fund, 10 years Areca Dividend Income Fund - Best Equity Malaysia Income Fund, 3 years Areca Dividend Income Fund - Best Equity Malaysia Income Fund, 5 years
2022	Areca equityTrust - Best Equity Malaysia Fund, 3 years Areca equityTrust - Best Equity Malaysia Fund, 5 years Areca equityTrust - Best Equity Malaysia Fund, 10 years
2021	Areca equityTrust - Best Equity Malaysia Fund, 3 years Areca equityTrust - Best Equity Malaysia Fund, 5 years Areca equityTrust - Best Equity Malaysia Fund, 10 years Areca Dividend Income Fund - Best Equity Malaysia Income Fund, 3 years
2020	Areca equityTrust - Best Equity Malaysia Fund, 3 years Areca equityTrust - Best Equity Malaysia Fund, 5 years Areca equityTrust - Best Equity Malaysia Fund, 10 years
2019	Areca equityTrust - Best Equity Malaysia Fund, 3 years Areca equityTrust - Best Equity Malaysia Fund, 5 years Areca equityTrust - Best Equity Malaysia Fund, 10 years
2018	Areca equityTrust - Best Equity Malaysia Fund, 3 years Areca equityTrust - Best Equity Malaysia Fund, 5 years Areca equityTrust - Best Equity Malaysia Fund, 10 years
2017	Areca equityTrust - Best Equity Malaysia Fund, 3 years Areca equityTrust - Best Equity Malaysia Fund, 5 years

Scan or Click this QR Code to find out more

GRI CONTENT INDEX

Statement of Use	Areca Capital Sdn Bhd has reported the information cited in this GRI content index for the period 1 January 2024 to 31 December 2024 with reference to the GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021

GRI Standards & Disclosures	Topics Description	Page Number	Omissions & Explanation
GRI 2: GENERAL DISCLOSURES 2021			
2-1	Organizational details	2-4	
2-2	Entities included in the organization's sustainability reporting	1	
2-3	Reporting period, frequency and contact point	1	
2-4	Restatements of information	-	Not Applicable
2-5	External assurance	-	Not Applicable
2-6	Activities, value chain and other business relationships	2	
2-7	Employees	29	
2-8	Workers who are not employees	-	Not Applicable
2-9	Governance structure and composition	16-17	
2-10	Nomination and selection of the highest governance body	16	
2-11	Chair of the highest governance body	16	
2-12	Role of the highest governance body in overseeing the management of impacts	17	
2-13	Delegation of responsibility for managing impacts	17	
2-14	Role of the highest governance body in sustainability reporting	17	
2-15	Conflicts of interest	20	
2-16	Communication of critical concerns	18	
2-17	Collective knowledge of the highest governance body	12	
2-18	Evaluation of the performance of the highest governance body	16	
2-19	Remuneration policies	-	Unable to disclose due to confidentiality constraints

2-20	Process to determine remuneration	-	Unable to disclose due to confidentiality constraints
2-21	Annual total compensation ratio	-	Unable to disclose due to confidentiality constraints
2-22	Statement on sustainable development strategy	ii	
2-23	Policy commitments	19-23	
2-24	Embedding policy commitments	19-23	
2-25	Processes to remediate negative impacts	22-23	
2-26	Mechanisms for seeking advice and raising concerns	21-23	
2-27	Compliance with laws and regulations	22	
2-28	Membership associations	2, 22, 32	
2-29	Approach to stakeholder engagement	10	
2-30	Collective bargaining agreements	-	Not Applicable
ECONOMIC			
GRI 201: ECONOMIC PERFORMANCE 2016			
201-2	Financial implications and other risks and opportunities due to climate change	12	
GOVERNANCE			
GRI 205: ANTI-CORRUPTION 2016			
205-2	Communication and training about anti-corruption policies and procedures	18-19	
205-3	Confirmed incidents of corruption and actions taken	20	
GRI 417: MARKETING AND LABELING 2016			
417-1	Requirements for product and service information and labeling	21-22	
417-2	Incidents of non-compliance concerning product and service information and labeling	23	
417-3	Incidents of non-compliance concerning marketing communications	23	

GRI 418: CUSTOMER PRIVACY 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	24	
SOCIAL			
GRI 401: EMPLOYMENT 2016			
401-1	New employee hires and employee turnover	30	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	25	
401-3	Parental leave	25-26	
GRI 404: TRAINING AND EDUCATION 2016			
404-1	Average hours of training per year per employee	18-19 26-27	
404-2	Programs for upgrading employee skills and transition assistance programs	26-28	
404-3	Percentage of employees receiving regular performance and career development reviews	28	
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016			
405-1	Diversity of governance bodies and employees	16-17 28-29	
GRI 406: NON-DISCRIMINATION 2016			
406-1	Incidents of discrimination and corrective actions taken	30	
ENVIRONMENTAL			
GRI 301: MATERIALS 2016			
301-1	Materials used by weight or volume	36-37	
301-2	Recycled input materials used	37	

GRI 302: ENERGY 2016			
302-1	Energy consumption within the organization	38	
302-3	Energy intensity	38	
302-4	Reduction of energy consumption	38-39	
GRI 305: EMISSIONS 2016			
305-1	Direct (Scope 1) GHG emissions	38	
305-2	Energy indirect (Scope 2) GHG emissions	38	
305-5	Reduction of GHG emissions	39-40	