

GRI CONTENT INDEX

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102-24 Nominating and selecting the highest governance body	<ul style="list-style-type: none"> Corporate Governance Overview Statement: Principle A – Board Leadership and Effectiveness 	74-79
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102-29 Identifying and managing economic, environmental, and social impacts	<ul style="list-style-type: none"> SS – Leadership for Sustainability 	34
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102-31 Review of economic, environmental, and social topics	<ul style="list-style-type: none"> SS – Material Sustainability Matters 	38-42
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102-43 Approach to stakeholder engagement	<ul style="list-style-type: none"> SS – Stakeholder Engagement 	35-37
102-44 Key topics and concerns raised	<ul style="list-style-type: none"> SS – Stakeholder Engagement SS – the respective sections on the disclosure of Material Sustainability Matters 	35-37 43-63
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102-49 Changes in reporting	There are no significant changes in the list of material sustainability matters apart from their order which is presented in the materiality matrix in SS – Material Sustainability Matrix	39
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Note:

* Corporate Governance (“CG”) Report is available at Hai-O’s corporate website as follows: www.hai-o.com.my under Investor Relation.