

We conduct a comprehensive materiality assessment every 4 years, with a midpoint review every 2 years. The extensive materiality assessment conducted in FY2022 involved a structured process to identify, engage, prioritise and validate material ESG topics with a clear focus on key impacts, risks and opportunities. Based on the outcome of our materiality assessment, we have identified 16 material topics that represent DIALOG's most significant ESG impacts.

Step 1: Identification

A desktop analysis of relevant sustainability reporting frameworks and ratings, and peer benchmarking was conducted against DIALOG's FY2017 material ESG topics.

Step 2: Stakeholder Engagement

Engagement with over 40 stakeholders consisting of DIALOG's Board members, Senior Management, Head of Departments, employees and representatives of key stakeholder groups including shareholders, suppliers, business partners, government agencies, customers and financiers to obtain their opinions on the identified material topics.

Step 3: Prioritisation

The updated material ESG topics were then prioritised through a materiality assessment workshop with the SDWC.

Step 4: Validation

The material ESG topics were validated by top management and approved by the Board of Directors.

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

