

Approach for material matters

Produce energy that works with nature

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The Group's goal is to grow total installed renewable energy capacity to 350 MW by 2027

Why is it important?

Producing energy through renewable sources helps nations reduce reliance on fossil fuel, reduce carbon emissions from energy production and if done well, ensures long term energy prices that are competitive. This transition to sustainable sources of energy represents an important global agenda as the world continues to mitigate the impacts of climate change and global warming. The Group intends to play a key role in supporting states and nations implement their energy transition roadmap.

Aspiration

Increasing installed renewable energy capacity is the basis of one of our core pillars, Grow Green Power. The Group aims to grow into an established player within the renewable energy sector by securing 350 MW under PPAs by 2026 and generate 1,510,448 MWh annually. The Group plans to achieve its target via the development and/or acquisition of solar and hydro assets both locally and internationally.

What is JENTAYU doing about it?

To achieve the renewable energy targets, the Group is actively acquiring and developing key assets. It secured conditional approval from the Securities Commission Malaysia for the acquisition of the 40 MW run-of-river hydro plant in Sabah (Telekosang Hydro One and Two) and the 5.99 MW solar plant in Kedah (Jentayu Solar). Additionally, JENTAYU is developing Malaysia's largest run-of-river hydro project,

Project Oriole, which is projected to provide 162 MW of installed renewable energy capacity to Sabah by 2028. As JENTAYU advances towards the financial close for Project Oriole, these projects will add up to 202 MW of hydro capacity in Sabah, significantly addressing the state's energy trilemma—enhancing security, affordability, and sustainability. By 2028, Project

Oriole's capacity is expected to meet up to 12 percent* of Sabah's energy demand. From a sustainability perspective, Project Oriole will play a crucial role in reducing Sabah's reliance on gas, potentially contributing 40 percent** of the state's renewable energy by 2028. This shift is expected to result in a significant 16 percent*** reduction in Sabah's CO₂ emissions by the same year.



Visual 4: Telekosang Hydro One power plant

Note:

The calculations for Sabah's energy capacity, renewable energy and carbon reduction are sourced as follows:

- * Based on Sabah Energy Roadmap and Master Plan 2040
- ** Hala Tuju Sabah Maju Jaya 2021 – 2025, Department of Statistics Malaysia ("DOSM"), Sabah Tourism, Jawatankuasa Perancangan dan Pelaksanaan Pembekalan Elektrik dan Tarif ("JPPPET") Sabah.
- *** 2016: Baseline CO₂ for Sabah and Wilayah Persekutuan Labuan is 0.512 tCO₂/MWh

Produce energy that works with nature (Continued)

Risk

The timely execution of Project Oriole in Sabah and the acquisition of the Telekosang Hydro facilities are crucial to addressing Sabah's energy trilemma. Key risks include potential delays in financial closure and construction, which could lead to substantial cost overruns due to increasing labour and equipment prices, jeopardising project viability. These challenges could result in significant opportunity costs, hindering the ability to reduce CO₂ emissions and impacting the economic competitiveness of local industries.

Opportunities

The development of renewable energy in Sabah will provide numerous economic and societal benefits. It helps reduce emissions from manufacturing processes and attracts increased foreign direct investment. This expansion is expected to create job opportunities through the construction of renewable energy projects. Additionally, the Sabah government could redirect subsidies currently used to offset the financial shortfalls faced by the state's utility company, which incurs high electricity supply costs about 30-40 percent higher than the average tariff of approximately 34.52 sen/kWh.

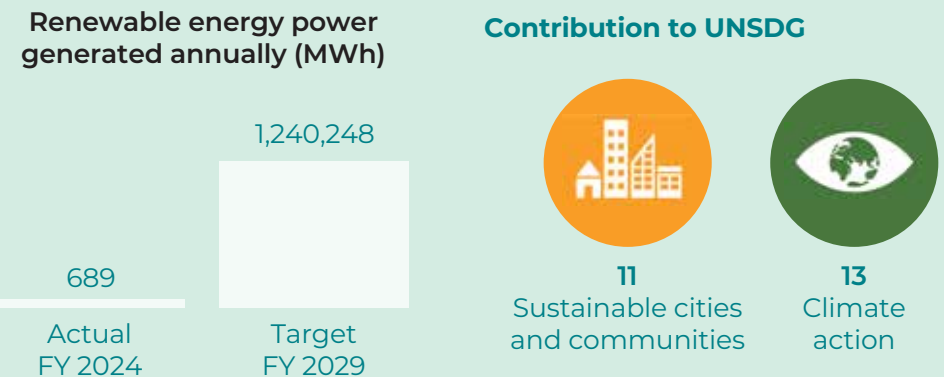
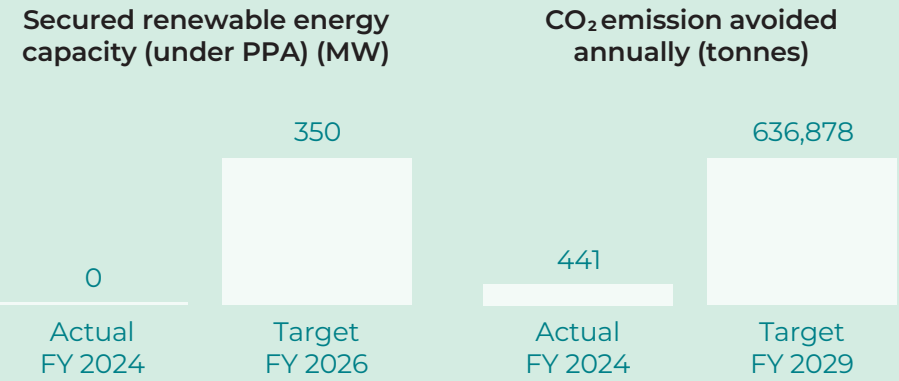
Next steps

The strategic focus is to design, develop and incept combined installed capacity of 350 MW from sustainable energy assets through PPAs by 2026. This ambitious target signifies the Group's unwavering commitment to clean and sustainable energy solutions. To accomplish this, JENTAYU will prioritise the completion of the current project pipeline while continuously expanding the Group's portfolio with new initiatives. In the future, JENTAYU also aims to allocate resources towards regional growth, positioning the Group as a key global player in the renewable energy sector.

Targets and indicators

JENTAYU has made significant strides this fiscal year by securing conditional approval from SC for the acquisition of Telekosang Hydro One and Two, and Jentayu Solar. JENTAYU anticipates finalising these acquisitions in FY 2025. Additionally, the financial close for Project Oriole is advancing as planned, targeting project completion by 2028.

Although, no PPAs were secured in FY 2024, the performance targets are clearly depicted in the tables as shown.



Sustain economic contribution

Sustain economic contribution

The Group aims to achieve RM 50 million in profit before tax within 24 months

Why is it important?

Due to the challenges facing the building material trading business and the long gestation period of renewable energy assets, the economic performance of the Group mirrors the characteristics of a typical high-growth startup i.e., negative margins, infusion of equity for growth. The Group is currently faced with a volatile and risky revenue profile which is anticipated to transform into a stable, sustainable, recurring revenue stream via the acquisition and development of renewable energy assets. The short term economic and financial sustainability of the Group is vital to ensure the continued development of future renewable energy assets, which over the longer term, have positive impacts to the environment and local communities.

Aspiration

JENTAYU aspires to earn a Profit Before Tax ("PBT") of at least RM 50 million within 24 months for the sustainability of its business. The capital-intensive nature of the renewable sector combined with the concession-based nature of renewable assets necessitates prudent design features and cost management to deliver long-term value which is a key part of the turnaround plan to achieve the Group's sustainability aspirations.

What is JENTAYU doing about it?

To capitalise on the growing renewable energy market, the Group is actively expanding its Renewable Energy business's portfolio with the acquisition of a 40 MW cascading hydro scheme and a 5.99 MW solar plant, alongside the development of 162 MW hydro scheme. These initiatives are set to bring considerable economic benefits to the Group.

Recognising the concession-based nature of the renewable energy plants, the Group places a strong emphasis on sustainable design to enhance long-term performance, mitigate risks, and ensure economic viability.

Key sustainable design parameters include:

- i. **Enhanced Safety Margins:** Incorporating design flood levels to accommodate increased variability in operating conditions, such as heavy rainfall or prolonged drought.
- ii. **Integration of Climate Models:** Utilising the latest climate change models to predict a range of potential outcomes and stay proactive in analysis.
- iii. **Proactive Sensitivity Analysis:** Conducting forward-thinking sensitivity analyses to anticipate future scenarios.
- iv. **Weather Event Insurance:** Insuring renewable energy facilities against potential weather-related disruptions.

Additionally, the Group has implemented turnaround plans for the Healthcare and Trading business segments. The Trading

business strategy will focus on supplying materials for future renewable energy projects while the Healthcare business is enhancing its facilities (e.g., upgrading rooms, buying medical equipment), expanding neonatal services and broadening its customer base. Plans for future expansion are being considered, including new services such as general surgery and a Special Care Nursery for newborns.

Risk

With Project Oriole not expected to be completed until 2028 and with the pending acquisitions of Telekosang Hydro One and Two, and Jentayu Solar, the Group's financial burden is heightened. Ongoing losses from unsustainable operations, combined with the capital-intensive nature of renewable energy development, pose a risk to the potential returns of the current projects.

Opportunities

The Group is undergoing a strategic business transformation to position itself as a leading player in the renewable energy sector. This involves optimising operations and restructuring its business to build a solid foundation for future growth and sustainability.

Sustain economic contribution (Continued)

Next steps

To strengthen the financial position, the Group is prioritising the completion of the completion of Project Young, the acquisition of Telekosang Hydro One and Two, and Jentayu Solar acquisitions while advancing Project Oriole. The Group will also focus on revitalising its Trading and Healthcare business segments. Additionally, the Group will undertake a comprehensive operational review to optimise efficiency and ensure sustainable growth. Achieving success in these initiatives will ensure the Group's economic contributions positively affect its stakeholders.

Targets and indicators

The Group remains focused on the target of RM 152 million revenues and RM 50 million in PBT over the next 24 months, reinforcing its commitment to financial growth and sustainability. In FY 2024, the Group recorded a revenue of RM 22.67 million, a significant decrease from RM 42.64 million in FY 2023. This decline was primarily due to the completion of the one-off Coara Marang Project in FY 2023, which had contributed RM 11.99 million in revenue that year. Additionally, the Group faced a substantial loss before tax of RM 17.95 million in FY 2024, compared to a loss of RM 4.93

million in FY 2023, largely due to the absence of one-time gains, such as the RM 18.46 million from land disposal in the previous year. Overall, the Group's financial performance in FY 2024 reflects the challenges faced in maintaining revenue growth amidst shifting business dynamics.

Significant strides in the Renewable Energy segment with two key initiatives: Project is nearing completion and is expected to greatly enhance the Group's financial performance. Project Oriole is advancing through critical stages, such as tariff setting and PPA negotiations.

In the Healthcare, the Group is optimising hospital efficiency and expanding the patient base by leveraging the all-female O&G team to drive growth.

Contribution to UNSDG



08
Decent work and
economic growth

	FY 2022 (RM'000)	FY 2023 (RM'000)	FY 2024 (RM'000)
Economic Value Generated: (Revenue + Other income)	155,427	64,626	31,822
Economic Value Distributed: Operating Costs	109,773	50,877	32,468
Economic Value Distributed: To Employees	11,977	15,652	16,413
Economic Value Distributed: To Financiers	3,968	2,420	2,427
Economic Value Distributed: To Government	118	255	850
Economic Value Distributed: Community Investment	781	575	458
Economic Value Retained	28,792	(5,153)	(19,899)

Table 1: Historical economic performance

Contribute to local communities

Contribute to local communities

Empowering communities through renewable energy

Why is it important?

The Group's commitments to the well-being of local communities through renewable energy operations extends beyond achieving energy generation goals. It also includes addressing electricity poverty, enhancing well-being, creating jobs and contributing to the local economy. The latter is crucial to the Group's mission of making a positive and sustainable impact on the communities it serves and aligned with the responsibility to accelerate energy transition in a way that leaves no one behind and brings opportunities and benefits to communities, whilst ensuring local voices are heard and respected.

Aspiration

As part of its commitment to sustainability, the Group aspires to enhance the engagement with local communities. This is by fostering collaboration and understanding their concerns, creating a positive and lasting impact on the communities surrounding JENTAYU's renewable energy projects, ensuring their well-being, prosperity and active participation. To ensure the realisation of this aspiration, the Group will establish measurable targets, including the implementation of a structured community feedback mechanism involving regular surveys, meetings and channels for community input, as well as the tracking of KPIs to assess the impact of our initiatives on local communities, encompassing job creation, local economic growth and improvements in electricity access.

What is JENTAYU doing about it?

The CSR initiatives are designed to create lasting impacts by focusing on sustainable community development and environmental responsibility. In FY 2024, JENTAYU coordinated significant community programmes targeting local communities around Telekomang Hydro and Project Oriole. The primary objective was to build and maintain strong relationships and improve the standard of living for these communities.



Kampung Electrification Project

Tackle energy poverty through the installation of solar streetlights. To enhance energy access and promote sustainable long-term development



Tree Pledge Project

Focus on raising awareness on tree planting to support biodiversity and encourage community engagement, ultimately seeking to reduce environmental impact



Community Outreach Programme

Engage with local villagers to build strong relationships and establish open communication channels with community members

Contribute to local communities (Continued)





What is JENTAYU doing about it?**Community impact assessment for the current renewable energy project development**

JENTAYU conducted a thorough assessment to understand how its projects could affect the local communities, with a strong focus on addressing their needs and concerns. The assessment methodology involved a combination of interviews, in-depth conversations, surveys, and field observations with household heads, managers, and landowners affected by environmental changes. This comprehensive approach ensured that JENTAYU gathered a wide range of perspectives and insights, enabling the Group to fully understand the potential impacts of the project.

The assessment identified various challenges and opportunities, each of which is addressed through JENTAYU's three core CSR pillars:

- i. **Climate action:** The Kampung Electrification Project addresses climate change and assists local communities in lowering their carbon footprints.
- ii. **Traffic and transportation:** The Kampung Electrification Project also contributes to improved travel conditions. By installing solar streetlights, the project enhances visibility and safety on roads, directly benefiting transportation and reducing the risks associated with nighttime travel, thus aligning with JENTAYU's commitment to sustainable development and community welfare.
- iii. **Beneficial social impact:** The Community Outreach Programme ensures open communication channels with local communities, allowing JENTAYU to address safety and environmental concerns transparently. By engaging local villagers and building strong relationships, JENTAYU can respond to feedback about potential hazards and environmental impacts, ensuring that concerns, such as those about blasting activities and water pollution, are proactively managed.
- iv. **Economic and business opportunities:** The Tree Pledge Project encourages community involvement in tree planting and environmental conservation, potentially creating economic opportunities in areas such as local nurseries and landscaping. By promoting biodiversity, the project can spur related local businesses, supporting sustainable economic growth.

Contribute to local communities (Continued)

	Types of programmes	Programme names	Details	Beneficiaries
	Tree Pledge Project	Gotong-Royong and Replanting awareness at SK Kemabong	On 3 September 2023, JENTAYU planted over 50 trees of various species, including Nangka Madu and Buah Limau, while educating youths on planting techniques and plant care. This promotes environmental stewardship and the long-term maintenance of the trees.	519 students and SK Kemabong staff
	Kampung Electrification Project	Illuminating Kampung Naamatan	JENTAYU collaborated with Kampung Namaatan villagers to install 70 solar lights throughout the village on 7 October 2023. The primary goals of this project were to improve nighttime visibility, foster a sense of community safety, and promote sustainable energy solutions.	224 villagers
	Community Outreach Programme	Solar PV system in Al-Khaadem	JENTAYU and the Al-Khaadem community partnered to enhance the Al-Khadeem education facility, including the installation of a 72-panel solar PV system to optimise energy usage and reduce energy costs. JENTAYU completed the solar PV installation project (45 kWp) at Al-Khaadem on 11 June 2024.	1800 - 2400 individuals
	Community Outreach Programme	Medical Camp at SK Kaiduan	The Group partnered with the Kota Kinabalu City Lion Club on 17 March 2024 to provide essential medical services to rural areas lacking local clinics, addressing the healthcare needs of these communities.	150 villagers

Contribute to local communities (Continued)

Risk

There are several potential risks, such as conflicts with local authorities, which may cause delays in project operations, and negative public perception if the community concerns are not properly addressed. These issues could potentially threaten the success and progress of the renewable energy projects.

Opportunities

The sustainable development strategy hinges on strong relationships with local communities, which are fundamental to the success and sustainability of the projects. Hence, the CSR programmes are key to fostering strong community relationships. By providing transparent information and actively seeking community feedback, JENTAYU creates a mutually beneficial partnership that enhances the projects' impact and demonstrates the commitment to community well-being.

Next steps

Building on the successes of the past community initiatives, JENTAYU is committed to making a more significant and sustainable impact. While traditional measures of social impact, such as spending and number of programme, have provided useful insights, the Group recognises the need for better evaluation methods. To accurately measure the socio-economic benefits of its initiatives, JENTAYU will refine the approach to identify KPIs that effectively capture positive changes in local communities. This will not only validate the programmes' effectiveness but also ensure JENTAYU delivers maximum value to the community.

To further strengthen community engagement, JENTAYU will continue to focus on the following key initiatives:

- i. **Kampung Electrification Project:** Expand the reach of solar streetlights to address energy poverty, climate change, improve quality of life and foster long-term sustainability in rural communities

- ii. **Community Outreach Programme:** Strengthen connections with local villagers through ongoing engagement and open dialogue to ensure that initiatives align with their needs and aspirations. This approach prioritises impactful projects that deliver sustainable solutions to address the root causes of community challenges.
- iii. **Enhanced Collaboration with Local NGOs:** Strengthen partnerships with local NGOs to leverage their expertise, network and cultural insights to facilitate smoother project implementation and extend the impact to a broader spectrum of beneficiaries.

Targets and indicators

In FY 2024, the number of programmes decreased from eight to four. However, this shift allowed the Group to concentrate on the depth and impact of the initiatives. As a result, the programmes had positively impacted a higher number of individuals positively impacted, from 2,093 in FY 2023 to approximately 2,693 to approximately 3,293 in FY 2024. This strategic focus on quality over quantity highlighted the Group's commitment to making a more meaningful and sustainable difference in the communities it serves. Looking ahead, JENTAYU aims to positively impact 3,500 individuals and 450 families, with a particular emphasis on supporting the local communities in Sabah, as JENTAYU continue its mission to create lasting positive change.

Contribution to UNSDG

11

Sustainable cities and communities

Lead with responsible governance

Lead with responsible governance

Governance standards are enhanced by integrating ethical business practices across the Group

Why is it important?

JENTAYU upholds a zero-tolerance policy against corruption, placing the highest priority on fortifying governance structures and maintaining trust across its stakeholder relationships. The consequences of damaging the Group's reputation with stakeholders, be it policymakers and regulators, shareholders, employees or suppliers are profound. Such consequences could potentially raise operational cost, jeopardise business licenses and hinder our ability to engage with global industry leaders.

Aspiration

The Group's aspiration is to nurture a compliance culture within the organisation, recognising its pivotal role in ensuring the Group's consistent and sustainable growth. JENTAYU's long-term sustainability is contingent on achieving two critical milestones. First, the successful acquisition of 40 MW hydro and 5.99 MW solar assets, subject to regulatory approval. The second milestone is the completion of the 162 MW hydro run-of-river project in Sabah, with the ECoS serving as governing authority. An essential factor in expediting these processes is the Group's ability to consistently showcase and uphold strict compliance with all federal, state and local municipal council laws and regulations, ensuring all its actions remain transparent and its dedication to compliance remaining evident

What is JENTAYU doing about it?

The Group is dedicated to maintaining high business standards and has implemented a strong corporate governance and risk framework. The focus areas include transparency, accountability, efficient leadership, and sustainable performance. In FY 2024, the Group engaged with RAM Sustainability Sdn. Bhd. to audit its ESG initiatives. This audit provided a gap analysis, highlighting areas that required attention and opportunities to enhance governance within the Group. In response, the Group refined and implemented policies and procedures to enhance the operations, from regulatory compliance, risk management to stakeholder engagement. As a result of these efforts, RAM Sustainability Sdn. Bhd. awarded the Group a Silver 1 rating, reflecting JENTAYU'S commitment to compliance and operational excellence.

Building on this momentum, JENTAYU's inaugural 3-star FTSE4Good rating in FY 2024 further validates the commitment to ESG excellence. This achievement, earned through a comprehensive annual assessment, has provided the Group with valuable insights into its ESG risks, enabling the Group to

proactively address potential legal, financial and reputational challenges. By aligning with these recognised standards, JENTAYU is dedicated to continuously enhancing its ESG-related operations, ensuring that its growth strategies are both sustainable and responsible, ultimately benefiting its stakeholders.

The Board provides strategic leadership and oversight, ensuring the Group's actions align with stakeholder expectations while safeguarding their interests. JENTAYU cultivates a strong governance culture through rigorous risk management, effective controls, and continuous improvement. The governance practices are continually refined to reflect evolving stakeholder needs and expectations. The Directors' Fit and Proper Policy reinforces directors' commitment to their duties, ensuring they possess the necessary qualifications and integrity. The newly established Procurement Policy (21 May 2024), which adheres to the Anti-Bribery and Anti-Corruption ("ABAC") Policy guidelines, guarantees ethical and efficient vendor management, promoting fair competition and upholding the Group's business standards. Governance policies are regularly reviewed and updated to maintain the highest ethical

Lead with responsible governance (Continued)

standards and strengthen the corporate governance framework. This commitment is fundamental to the pursuit of long-term sustainability and value creation for all stakeholders.

JENTAYU has updated its ERM Framework to address the evolving business landscape, including the integration of ESG and climate-related risks. This comprehensive approach is central to the Group's management practices. The Board's approval of ERM Framework Version 2.0 on 21 May 2024, highlighted the commitment to robust risk oversight. Notably, climate-related risks has been identified as one of The Group's Top Risks due to their potential impact on profitability.

To enhance sustainability efforts, JENTAYU established a BSC, led by an independent director and supported by other independent non-executive directors. This committee plays a crucial role in steering the sustainability strategies. The BSC meets at least twice a year, or more, if necessary, to provide oversight, set performance metrics and targets, monitor progress, and address any sustainability-related risks and opportunities. This approach ensures that the Group is continuously advancing towards its

sustainability goals and making a positive impact.

In JENTAYU's efforts to promote ethical conduct and transparency, it has established a comprehensive Whistleblowing Policy. This policy encourages employees, suppliers, and other stakeholders to report any instances of unethical or unlawful malpractice conducted by the Group's directors and employees. Accessible via the Group's corporate website, the whistleblowing platform and policy provide clear guidelines, ensure confidentiality, and detail the investigation procedures, reporting guidelines and types of concerns that should be reported.

It is important to note that the Whistleblowing Policy should be read in conjunction with the ABAC Policy, which adheres to the Malaysian Anti-Corruption Commission Act 2009, Section 17 guidelines. The ABAC Policy covers the financial and operational activities, ensuring a comprehensive approach to combatting bribery and corruption. To further enhance the effectiveness of the ABAC Policy, JENTAYU has implemented an Integrity System. This is a governance framework and procedural guide to ensure that the Group strictly adheres to anti-bribery laws and

guidelines, fostering a culture of integrity and accountability in the daily operations. Through these measures, the Group affirms its commitment to conducting business with the highest standards of ethical conduct.

JENTAYU has invested in comprehensive training and awareness programmes for employees, suppliers, and business partners to nurture a culture of ethical conduct and strong corporate governance. This includes in-depth training on ABAC Policy to ensure a shared understanding of the expectations and standards. New hires undergo a thorough onboarding process that emphasises ethical conduct and compliance from the start. Regular refresher training sessions reinforce the commitment to transparency and accountability, ensuring that all team members remain informed about the corporate governance policies. By embedding these ethical principles into the core of the operations, JENTAYU empowers its workforce to make responsible and informed decisions. The Group organises training, upskilling and awareness campaigns to ensure that all employees, suppliers and business partners uphold the highest standards of corporate governance in their daily responsibilities.

Risk

Failure to maintain high integrity standards can lead to a range of significant risks, including financial losses, legal repercussions, and reduced access to capital. Such failures can also have adverse societal and environmental impacts, eroding stakeholder trust and resulting in higher employee disengagement and turnover. Ensuring strict adherence to ethical practices is crucial to mitigating these risks and sustaining long-term business success.

Opportunities

Enhancing compliance measures presents several opportunities for the Group. Strengthened compliance can accelerate business growth by creating an environment of trust and reliability. Adhering to transparency and legal standards builds, the Group builds increased trust among stakeholders, which is crucial for long-term success. Improved compliance also enhances operational governance, ensuring that the practices align with best standards and regulations. The strong foundation in governance makes the Group more attractive to investors, increasing the likelihood of securing new investments.

Lead with responsible governance (Continued)

Additionally, stringent compliance practices facilitate easier access to additional funding, providing the financial support needed for continued growth and innovation. Through these efforts, the Group positions itself for sustained success and expanded opportunities.

Next steps

As the Group continues to expand in the renewable energy sector through a series of projects over the next 24 months, the Group will continue its commitment to ensure full compliance with relevant laws and regulations. This commitment is coupled with a dedication to continuous improvement, where governance practices are regularly reviewed and refined to meet the highest standards.

The Group has also implemented a comprehensive corruption risk assessment across all operations. This assessment is designed to identify and mitigate potential corruption risks, thus preventing unethical, illegal, or damaging behaviours such as fraud, bribery and extortion within the Group. By proactively addressing these risks, the Group aims to maintain the integrity of its operations and safeguard the reputation.

Targets and indicators

In FY 2024, the Group made significant strides in its anti-corruption efforts. All operations underwent detailed corruption risk assessments to ensure that potential risks were identified and addressed promptly. Additionally, the Group conducted anti-corruption training for all employees, reinforcing the importance of ethical conduct and compliance with the policies. As a result of these efforts, JENTAYU is pleased to confirmed zero incidents of corruption was reported during the year.

Looking ahead, JENTAYU is committed to further enhancing the risk management strategies. A key focus will be establishing a robust system in place to assess and monitor the risks and opportunities associated with material matters, particularly those related to climate change by FY 2025. To ensure responsible project execution, JENTAYU is adopting Equator Principles for Project Oriole. Adhering to these global standards, will demonstrate the Group's commitment to environmental and social sustainability. This proactive approach will enable the Group to

navigate environmental challenges effectively and continue the journey toward sustainable growth.

Through these initiatives, the Group is confident in its ability to create a resilient and responsible business that meets the needs of all stakeholders.

Contribution to UNSDG



16
Peace, justice and strong institutions

100%

Operations completed corruption risk assessments in FY 2022, FY 2023 and FY 2024

0%

Zero confirmed corruption incidents in FY 2022, FY 2023 and FY 2024



Incorporated climate-related risk into the ERM in FY 2024

100%

Employees attended anti-corruption training in FY 2024

Other material matters



Protect nature

Protect nature

Aspiration

The Group is dedicated to preserving the natural environment in its projects through sustainable practices that adhere to regulations. The goal is to minimise the Group's ecological impact and support biodiversity.

What is JENTAYU doing about it?

The Group aimed to restore 58 hectares of land in FY 2024, but did not achieve this target. In FY 2023, the Group had restored 32 hectares with the planting of 12,800 trees including Mahogany, Selangan Batu, Seraya Putih, Laran, Gagil and Binuang. However, the Group encountered significant challenges, most significantly a high mortality rate among the planted trees. An analysis identified that this was largely due to factors related to soil structure, top-soil fertility, species compatibility and the impact of the severe El Niño

drought. In response, JENTAYU has recalibrated its focus from planting to land restoration and the preservation of the surviving trees. This shift does not signify a retreat from its commitment to environmental sustainability but reflects a strategic decision to safeguard the long-term health of the forest ecosystem.

Recognising these challenges, JENTAYU is taking a more thoughtful approach. Alongside the regular weeding and monitoring of the surviving plants, JENTAYU will conduct a trial experiment involving various pioneer species - trees known for their fast growth and resilience in harsh conditions. This experiment will help the Group identify which species are best suited to thrive in the site's conditions. Based on the findings, JENTAYU will begin planting these pioneer species in targeted locations, ensuring that the efforts to restore the land are both effective and sustainable.

Risks

Non-compliance with environmental and biodiversity regulations poses significant risks, including financial penalties, legal repercussions, and operational disruptions. Biodiversity loss in the vicinity can jeopardise the long-term viability of the plant operations.

Opportunities

Effective conservation and sustainability initiatives can enhance the Group's corporate reputation, strengthen community relations and prolong the operational lifespan of the plant.

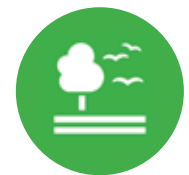
The performance

In light of the challenges faced in the tree-planting initiative, JENTAYU shifted its focus to preserving existing vegetation and restoring the degraded land. This strategic adjustment prioritises the protection of the ecosystem while optimising resource allocation. The Group aims to mitigate environmental risks through careful monitoring of tree health and the implementation of appropriate conservation measures for the affected land.

Contribution to UNSDG



14
Life below water



15
Life on land

Strengthen organisation via diversity and inclusivity

Aspiration

The Group fosters a culture of inclusion where diverse perspectives are valued and empowered. JENTAYU is creating a workplace where everyone feels a sense of belonging to unlock the full potential of the workforce. This diversity drives innovation, strengthens the decision-making, and enhances the overall performance.

What is JENTAYU doing about it?

In FY 2024, JENTAYU reached a significant milestone by achieving 33 percent female representation at both Board and senior management levels. This accomplishment reflects a strong commitment to diversity and inclusivity, ensuring that leadership roles embody a balanced and varied perspective.

Looking ahead, the Group plans to introduce a trainee programme to nurture young talents and equip them with the skills and experiences necessary for future leadership positions. Additionally, each board member will attend at least one sustainability training in FY 2025 to ensure they are well-prepared and updated on regulatory compliance, empowering them to make strategic decisions that will steer the Group toward sustained success.

Risks

Failing to promote diversity and inclusivity can lead to several risks, including employee disengagement and underdevelopment, which can significantly reduce productivity and performance. Discriminatory

employment practices resulting from unequal treatment and limited opportunities also pose a significant reputational risk to the organisation.

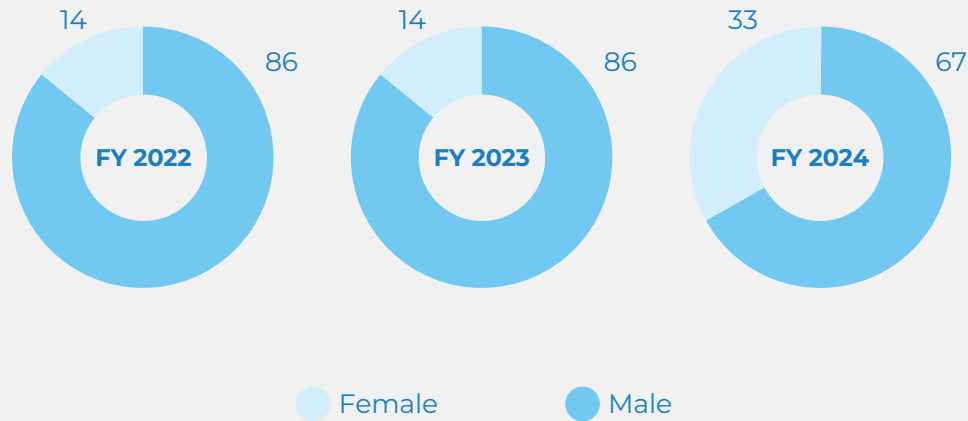
Opportunities

Embracing diversity and inclusivity presents numerous opportunities. Providing growth opportunities to all employees, regardless of individual traits, can boost productivity and inspire exceptional performance. This approach not only benefits individual employees, but also enhances overall organisational performance. Additionally, fostering an inclusive environment improves the organisation's reputation, making it an attractive place for top talent and potential investors.

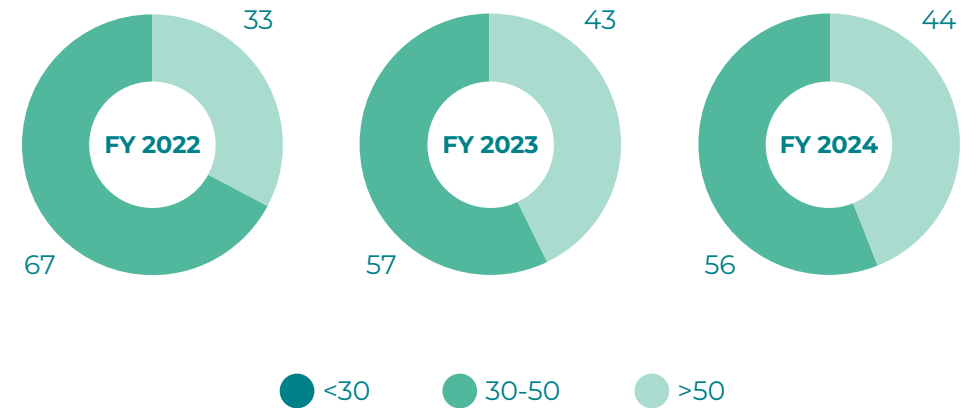
Strengthen organisation via diversity and inclusivity (Continued)

The performance

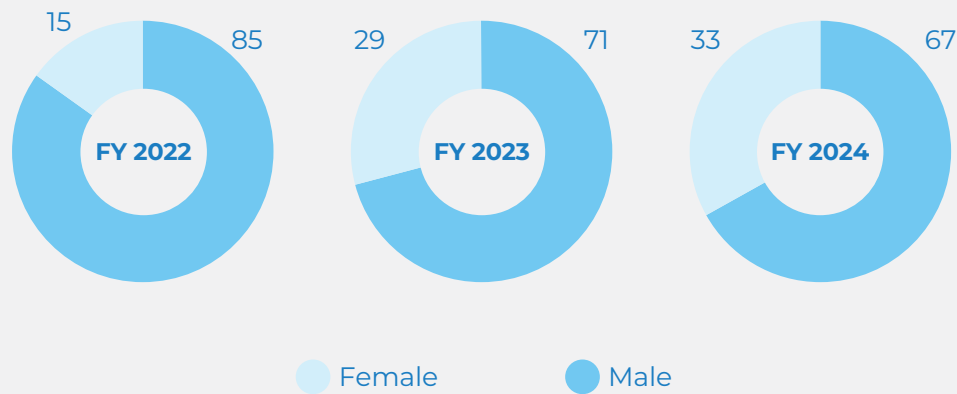
Board diversity by gender (%)



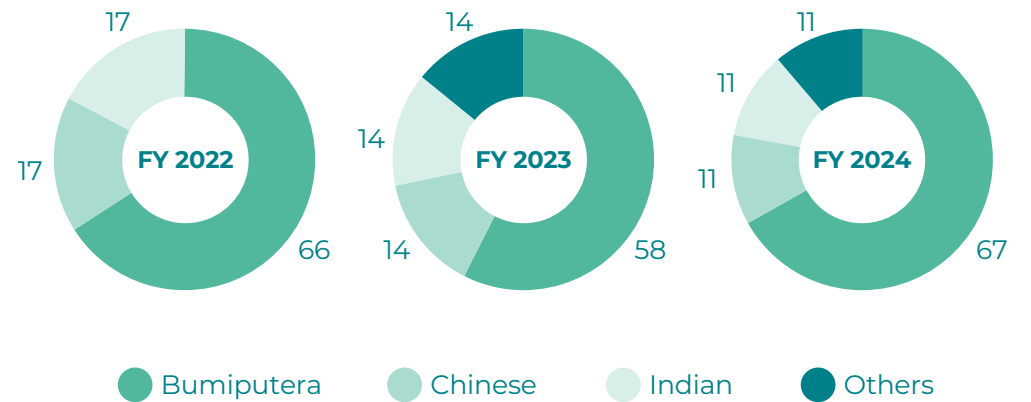
Percentage of Board by age group (%)



Gender diversity in senior management in FY 2024 (%)



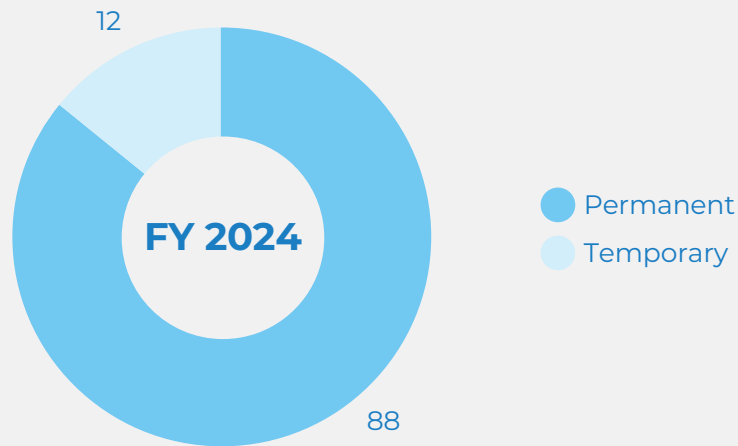
Percentage of the Board by ethnicity (%)



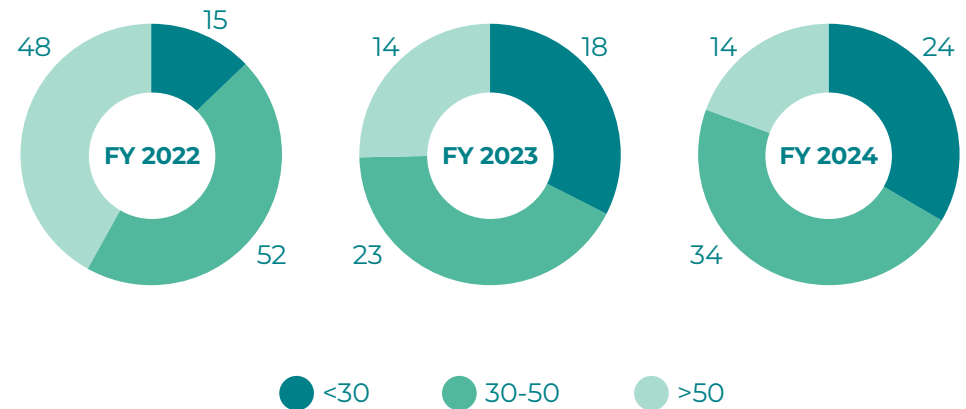
Strengthen organisation via diversity and inclusivity (Continued)

The performance (cont'd)

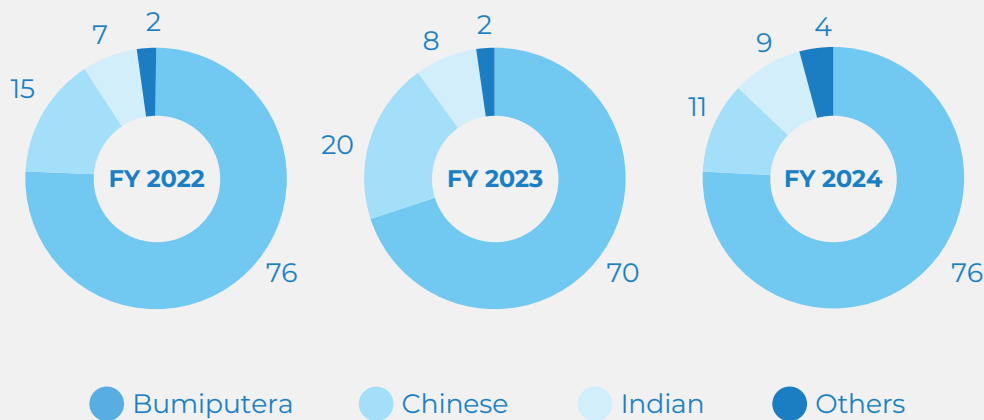
Permanent and temporary employee (%)



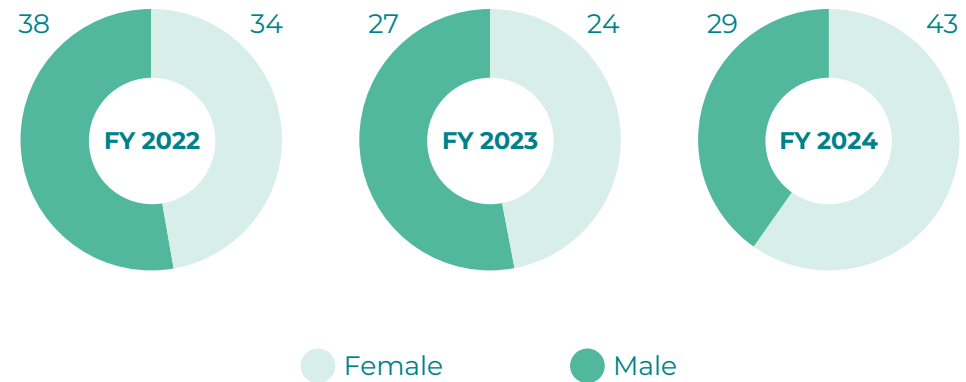
Number of employee turnover by age group



Employee breakdown by ethnicity (%)



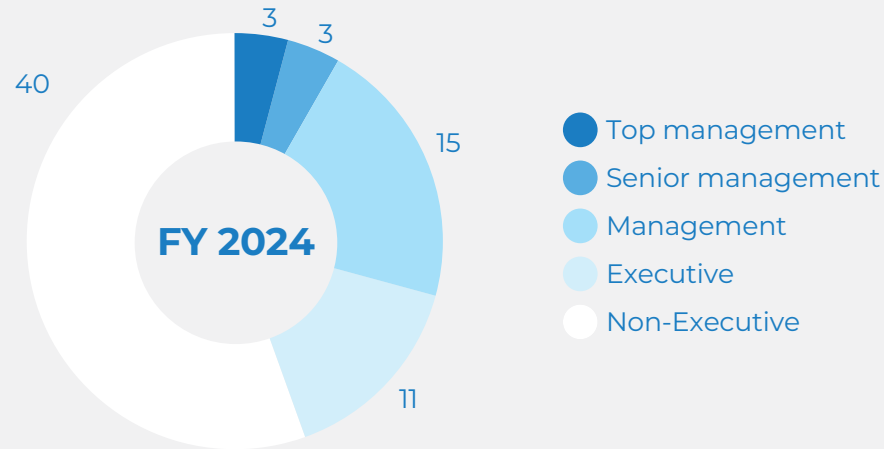
Number of employee turnover by gender



Strengthen organisation via diversity and inclusivity (Continued)

The performance (cont'd)

Number of employee turnover by category



Number of discrimination related complaints

Zero number of discrimination related complaints for FY 2022, FY 2023 and FY 2024

Contribution to UNSDG

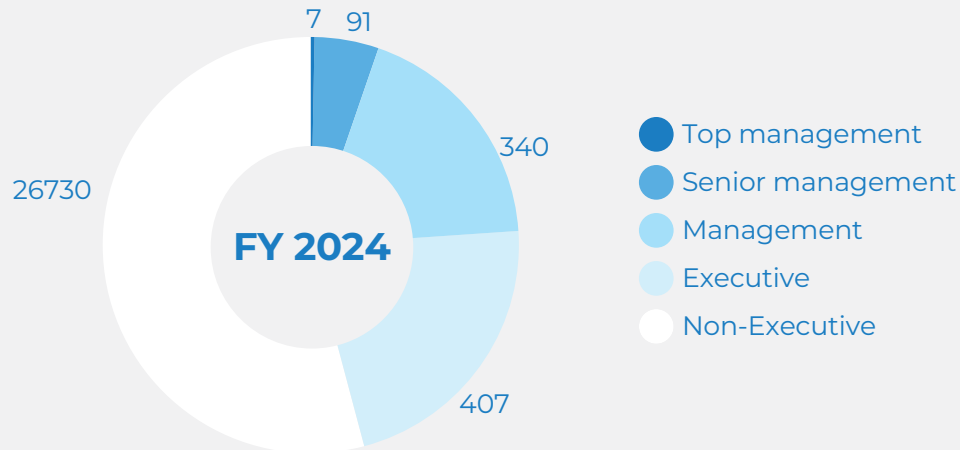


05
Gender equality



10
Reduced inequalities

Number of training hours by employee category



Reduce material footprint

Reduce material footprint

Aspiration

The goal is to minimise the environmental impact across both renewable energy projects and internal operations. This includes efficient planning and environmentally conscious project management, ensuring long-term environmental benefits. These strategies help the Group establish a benchmark for sustainability across all the activities.

What is JENTAYU doing about it?

To achieve these goals, the Group has implemented a comprehensive Paperless Policy across its operations. As part of this initiative, the Healthcare business segment will also enhance its processes and transition away from manual operations, significantly reducing paper usage in its day-to-day activities.

Additionally, JENTAYU has set specific targets to further minimise its environmental impact such as setting a baseline for materials in renewable energy projects, focusing on concrete, cement and steel. This baseline will be finalised once the EPCC tender is awarded, expected in FY 2025. This baseline will allow the Group to better understand and optimise the main materials used in Project Oriole, leading to more sustainable construction practices.

JENTAYU is targeting a 10 percent reduction in paper purchases from FY 2024. This target reflects the commitment to continuously improving the sustainability efforts as well as decrease the environmental footprint and promote more eco-friendly practices within the operations.

Risks

Poor material management and improper disposal present numerous significant risks. Failing to meet stakeholder expectations can lead to financial losses, environmental harm, and potential fines. Additionally, there are legal liabilities and the threat of reputational damage that could severely impact the Group. Such risks highlight the importance of stringent material management practices to avoid these negative outcomes.

Opportunities

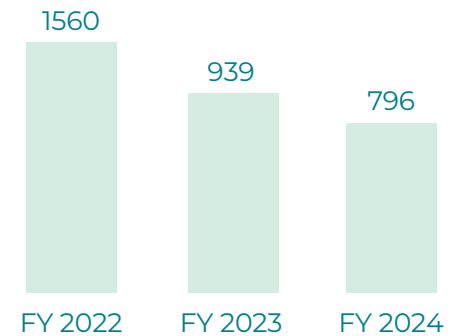
Conversely, effective material management offers several opportunities. It can significantly reduce waste, helping to conserve natural resources and minimise environmental impact. Moreover, adopting best practices in material management can enhance the corporate reputation, showcasing the Group's commitment to sustainability and responsible business practices.

The performance

Currently, the Group has yet to set a baseline for materials in future renewable energy projects, particularly focusing on concrete, cement and steel. However, within

the current EPCC tender process, JENTAYU has placed significant emphasis on the bills of quantity i.e., monitoring the main material used in civil works. This will be finalised once the EPCC tender is awarded, which is expected to be completed in FY 2025.

Purchased paper (kg)



Notes:
 In FY 2023 the Group had reported that the total amount of paper purchased was 808 kg. However, after conducting internal audit and the inclusion of data from all offices, the Group has identified that the actual amount of paper purchased in FY 2023 was 939 kg.

Contribution to UNSDG



12

Responsible consumption and production

Protect our people

Protect our people

Aspiration

JENTAYU prioritises the well-being and safety of the employees and contractors in all business operations. The commitment is to maintain a healthy, safe and supportive work environment. JENTAYU aims to prevent injuries and illnesses within its facilities and enhance overall efficiency and productivity through improved workplace safety measures.

What is JENTAYU doing about it?

To reinforce the commitment to the well-being and safety of the employees and contractors, the Group has made it mandatory for EPCC contractors to employ an Occupational Safety and Health (“OSH”) officer as part of the employer requirements in the EPCC tendering process. The goal is to maintain a healthy, safe, and supportive work environment as well as enhance overall efficiency and productivity through improved safety measures. Additionally, the Group will continue to comply with the Occupational Safety and Health Act (“OSHA”) of Malaysia to ensure the operations meet the highest safety standards.

Risks

Workplace accidents and injuries pose significant risks, including reduced productivity, project delays, legal penalties, and reputational damage. These incidents can disrupt operations, lead to financial losses, and erode stakeholder trust.

Opportunities

By focusing on workplace safety, JENTAYU has the opportunity to enhance employee well-being, boost productivity, and safeguard the Group's reputation. A strong safety culture not only prevents accidents but also fosters a positive work environment, leading to higher employee morale and engagement. This proactive approach to safety can also result in cost savings from avoiding accidents and legal issues, ultimately contributing to the long-term success and sustainability of the business.

The Performance

Number of fatalities

Zero number of fatalities for FY 2022, FY 2023 and FY 2024

To ensure the highest standards of workplace safety, the Group will be hiring an OSH officer for its future renewable energy projects. This requirement is part of the tender process for Project Oriole. By integrating OSH officers into its projects, JENTAYU is taking precautionary measures to prevent workplace injuries and illnesses while enhancing overall operational efficiency and productivity.

Contribution to UNSDG



03

Good health and well-being

Build a sustainable supply chain

Build a sustainable supply chain

Aspiration

JENTAYU strives to establish and nurture a sustainable supply chain that emphasises ethical practices, reduces environmental impact, enhances resilience for long-term growth, and supports social responsibility.

What is JENTAYU doing about it?

To achieve these goals, the focus is on three main areas: strategic supply chain management, community development commitment, and enhancing supply chain resilience.

The strategy involves meticulous selection of subcontractors and prioritising EPCC contracts in hydro projects. This ensures high standards in sustainability, construction quality, and electricity generation efficiency, reinforcing the integrity and effectiveness of

the supply chain. JENTAYU actively engages local suppliers and contractors to create employment opportunities and support community initiatives such as road maintenance and land clearing. This approach fosters local economic development and strengthens the ties with the communities in which JENTAYU operates.

JENTAYU is also diversifying the supplier base and improving the risk management strategies to build a more resilient supply chain. The implementation of the Procurement Policy plays a crucial role, helping the Group maintain robust operations and adapt to changing circumstances effectively. By focusing on these key areas, the Group is dedicated to developing a supply chain that is efficient, ethical and sustainable, contributing to the long-term success and fulfilling the Group's social responsibilities.

Risks

Suppliers not adherence to business principles pose several risks. These risks include potential project delays, possible penalties for non-compliance, and financial losses due to poor contract management and supplier performance. Additionally, failing to adhere to the Procurement Policy can result in goods and services that do not meet the required standards, leading to inefficiencies and reliability issues. Ineffective supplier management further exacerbates these risks, potentially impacting the overall success and reliability of the operations.

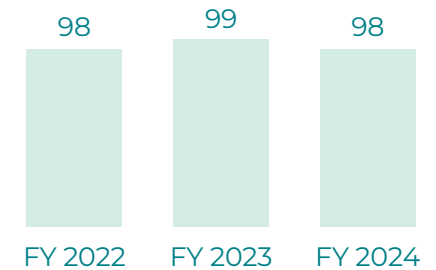
Opportunities

On the other hand, there are significant opportunities in strengthening supply chain operations. By promoting transparency, the Group can attract skilled and reputable suppliers who are aligned with its values and standards. Transparency will help in retaining high-quality supplier partnerships and fostering strong relationships, ultimately enhancing supplier performance. Robust supplier management will ensure timely project completion, adherence to quality standards, and overall operational efficiency.

The performance

Local suppliers have been contributing significantly to the Group's performance. Spending on local suppliers constituted 99 percent of the total spending in FY 2023, with a slight decrease to 98 percent in FY 2024 due to strategic diversification to enhance supply chain resilience. This balanced approach supports local economies, reduces environmental impact, and maintains operational excellence.

Percentage of local spending in FY 2022, FY 2023 and FY 2024 (%)



Contribution to UNSDG



12
Responsible consumption and production



17
Partnerships for the goals

Protect the rights of our people

Protect the rights of our people

Aspiration

The Group places people at the centre of its operations. The commitment is to foster a safe, inclusive, and respectful environment for the employees, supply chain partners and the wider community. The core principles emphasise fair treatment, ethical conduct and the well-being of all stakeholders.

What is JENTAYU doing about it?

To safeguard the rights of people, supply chain and communities, JENTAYU has implemented comprehensive Human Rights and Whistleblowing policies across all business operations. Additionally, the establishment of BRC ensures the oversight and guidance of policies and initiatives that promotes ethical behaviour, social responsibility and fair treatment within the organisation. The Human Rights policy includes provisions of equal opportunities, favourable working conditions, a safe and healthy environment, good labour

practices and protection of children's rights. For more information, please refer to the Human Rights policy available on the corporate website, www.jentayu-sustainables.com

The Whistleblowing Policy provides a secure avenue for reporting any violations of labour practices, disputes or inappropriate behaviour. Whistleblowers are guaranteed anonymity throughout the investigation, with all reports handled with the utmost care and confidentiality. The BRC ensures that the Group aligns with sustainability initiatives, ethical standards and the well-being of the workforce. Moving forward, the Group is committed to continually enhancing its policies and framework to improve business operations and uphold ethical standards throughout the supply chain.

In line with this commitment, JENTAYU's efforts to comply with the Equator Principles will involve a thorough review and gap analysis

of the environmental and social aspects of Project Oriole. This process will include conducting an environmental and social impact assessment, developing an environmental and social management plan and actively engaging with stakeholders. These actions will ensure that the Group addresses all relevant environmental and social considerations responsibly and effectively.

Risks

Human rights violations within the Group's supply chain present significant risks to the Group's continuity. Such violations can severely damage the Group's reputation and hinder the ability to attract the right talent essential for success in the renewable energy sector.

Opportunities

On the positive side, strong human rights practices strengthen the governance framework, enhance

the Group's reputation, and make the organisation more attractive to top-tier talent.

The performance

The Group's performance in this area has been commendable. There were zero substantiated complaints concerning human rights violations reported for FY 2022, FY 2023 and FY 2024. Additionally, the BRC oversees the implementation of compliance measures and policies, such as the Human Rights and Whistleblowing Policies, are effectively implemented across the Group.

Contribution to UNSDG



16

Peace, justice and strong institutions

Protect our data

Aspiration

The Group aspires to safeguard the security and integrity of its data assets. This commitment extends to implementing comprehensive data protection measures, mitigating risks and maintaining trust and reliability. By embracing digital innovation, JENTAYU enhances business resilience while maintaining a competitive edge across all operations.

What is JENTAYU doing about it?

In FY 2024, JENTAYU enhanced its operational efficiency by upgrading its system application and products financial system to the latest version. Concurrently, the Group is in process of migrating the Healthcare's business employee data to optimise human resource functions, covering payroll, benefits and data protection. The data management practices align with regulatory and ethical standards, prioritising compliance with the Personal Data Protection Act 2010.

Additionally, the Group is consistently upgrading its firewall system to strengthen protection against viruses, malware and spyware, including the implementation of security profiles such as cyberattack and ransomware

JENTAYU is actively working on upgrading OHANA's Point of Sale system to align with e-invoicing standards, enhancing tax administration management through near real-time transaction validation and secure data storage. The completion of this upgrade is targeted for FY 2025.

Risks

Cybersecurity is a top priority for the organisation. Unauthorised access to employee and customer information poses significant risks, including reputational damage and financial loss.

Opportunities

However, these challenges also present opportunities. By implementing strong cybersecurity measures and enhancing the data management practices, the Group can better protect critical customer information and maintain the trust of the stakeholders.

The performance

The performance in this area is continually monitored and improved to ensure that the Group is upholding the highest standards of data protection and cybersecurity.

In FY 2022, FY 2023 and FY 2024, there were zero number of substantiated complaints concerning breaches in customer privacy or data loss

To enhance data protection and management, the Group is expediting the migration of healthcare business employee data.

Contribution to UNSDG



16

Peace, justice and strong institutions

Reduce energy footprint

Reduce energy footprint

Aspiration

The Group aims to efficiently reduce energy consumption, minimise environmental impact through sustainable practices, and maintain a cost-effective approach to energy management.

What is JENTAYU doing about it?

To enhance operational efficiency and reduce the environmental footprint, JENTAYU consolidated trading operations by closing the Glenmarie warehouse. This move streamlined processes and minimise energy consumption. While the continuous operations of OHANA Hospital necessitates higher energy usage, the Group is committed to reducing this through energy-saving initiatives. Reducing energy consumption aligns with the sustainability goals, strengthens the reputation and contributes to cost savings.

Risks

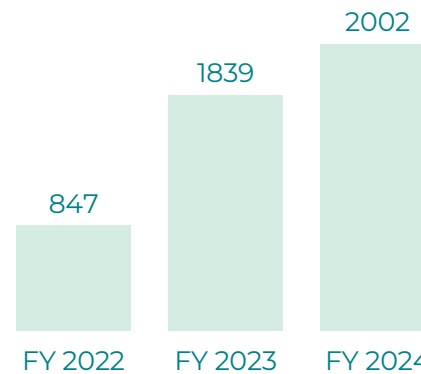
Increased energy consumption can negatively impact the Group’s environmental reputation, which is focused on renewable energy business.

Opportunities

Through initiatives aimed at lowering operational costs and minimising the carbon footprint, the Group demonstrates its commitment to sustainability and responsible business practices.

The performance

Total Electricity Consumption (GJ)



Notes:

- The energy consumption for FY 2024 has seen a notable increase, primarily attributed to the energy consumption at the Group’s headquarters in Kota Kinabalu. In light of this, the Group intends to implement a comprehensive review and closely track its energy usage in FY 2025 to effectively tackle this challenge.
- The energy consumption in FY 2023 and FY 2024 includes the offices in Kota Kinabalu, Kuala Lumpur, Ipoh and OHANA.

Contribution to UNSDG



13
Climate action

Reduce emission footprint

Aspiration

The Group is committed to reducing emissions through sustainable practices, emphasising energy efficiency to lessen its environmental impact. This aligns with the national goal of achieving Net-Zero by 2050 and contributes to a more sustainable and greener future.

What is JENTAYU doing about it?

JENTAYU has made significant efforts to gather comprehensive data for monitoring and comparing its emissions footprint. The ongoing sustainability initiatives include reducing paper usage, segregating waste for disposal and recycling, implementing an Energy Conservation policy and closing down Glenmarie warehouse.

The emission tracking includes:

- **Scope 1:** Emissions from the vehicles
- **Scope 2:** Emissions from office electricity consumption.
- **Scope 3:** Emissions from activities such as paper purchases, downstream leased assets, waste generation, water usage, business travel (mainly air travel), and employee commuting across all the business operations.

JENTAYU calculates the emissions according to the GHG Protocol Corporate Accounting and Reporting Standard

Risks

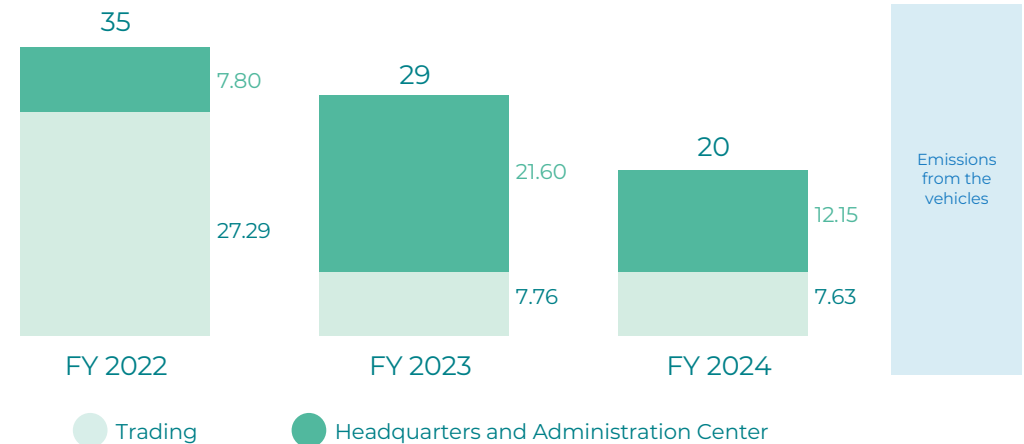
Increasing emissions can damage the Group's reputation, which is of particular concern for a company dedicated to sustainable energy.

Opportunities

Reducing emissions can result in cost savings and a smaller carbon footprint, bolstering the sustainability efforts and enhancing JENTAYU's competitive edge.

The performance

Total Emissions Scope 1 (tCO₂e)

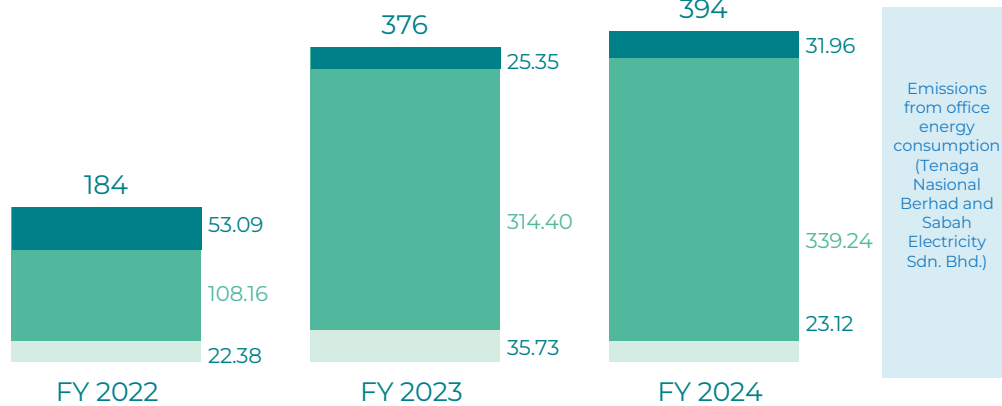


Notes:

- The reduction of carbon emissions in scope 1 is due to the divestment of vehicles from the Trading business segment.

Reduce emission footprint (Continued)

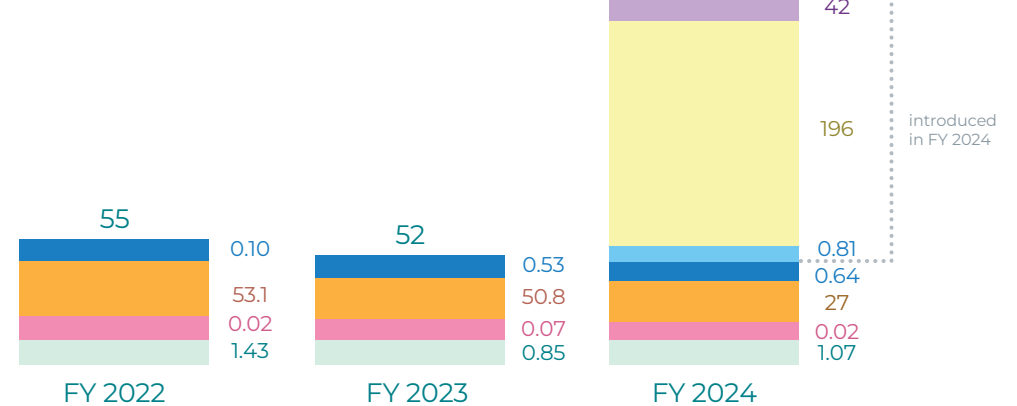
Total Emissions Scope 2 (tCO₂e)



● Trading ● Healthcare ● Headquarters and Administration Center

Notes:
 • The increase in Scope 2 emissions for FY 2023, when compared to FY 2022, is largely attributable to the Healthcare business segment's full-year contribution, unlike the previous financial year, which reflected only 3 months of operation. The rise in emissions for FY 2024 is largely linked to the energy consumption at the Group's headquarters in Kota Kinabalu. In response, the Group plans to conduct a thorough review and closely monitor its energy usage in FY 2025 to address the issue.

Total Emissions Scope 3 (tCO₂e)



Legend:

- Category 1 purchase goods and services (paper)
- Category 1 purchase goods and services (water)
- Category 5 waste generation in operations (medical waste)
- Category 5 waste generation in operations (other waste)
- Category 6 business travel, mainly air travel (introduced in FY 2024)
- Category 7 employee commuting (introduced in FY 2024)
- Category 13 downstream lease assets

Notes:

- In FY 2022 and FY 2023, the Group collected data from waste generated in operations (medical waste only), downstream leased assets, water consumption from Trading and Healthcare business segments and paper purchases from all business operations. However, in FY 2024, the Group has enhanced the reporting covering other waste, water consumption on top of medical waste.
- Additionally, the Group has expanded its Scope 3 reporting to include employee commuting and business travel (air travel only) into the emissions reporting. These expanded reporting measures led to the increase in emission in FY 2024.
- In FY 2025, the Group enhanced its Scope 3 emissions reporting by collecting and monitoring data on capital goods from Project Oriole in preparation to disclose in FY 2026. Furthermore, the Group will focus on paper purchases to serve as a test case to assess emissions in this category.

Contribution to UNSDG



13
Climate action

Assurance statement



Statement of assurance for FY 2024 sustainability statement

Statement of assurance for FY 2024 sustainability statement

Assurance undertaken

In strengthening the credibility of this Report, selected aspects/parts of the SR have been subjected to an internal review by the Group's internal auditors and this has been reviewed and approved by the Group's Board Audit Committee.

Matters reviewed

The matters covered by the internal review include the following common indicators:

Matter	Details
Anti-Corruption	<ul style="list-style-type: none"> Percentage employee received training on anti-corruption Percentage operations assessed for corruption-related risk Confirmed incidents of corruption and action taken
Community/Society	<ul style="list-style-type: none"> Total amount invested in the community where the target beneficiaries are external to the listed issuer Total number of beneficiaries of the investment in communities
Diversity	<ul style="list-style-type: none"> Percentage of employees by gender and age group, for each employee category Percentage of directors by gender and age group

Matter	Details
Energy Management	<ul style="list-style-type: none"> Total energy consumption
Health and Safety	<ul style="list-style-type: none"> Number of work-related fatalities Lost time incident rate Number of employees trained on health and safety standards
Labour practices and standard	<ul style="list-style-type: none"> Total hours of training by employee category Percentage of employees that are contractors or temporary staff Total number of employee turnover by employee category Number of substantiated complaints concerning human rights violations
Data privacy and security	<ul style="list-style-type: none"> Number of substantiated complaints concerning breaches of customer privacy and losses of customer data

Scope

The boundary of the internal review includes the JENTAYU group of companies' operations in Malaysia for the period for 1 July 2023 till 30 June 2024.

Performance report from ESG Reporting Platform

BURSA Malaysia common sustainability matters and indicators

Indicator	Measurement Unit	2024
Bursa (Anti-corruption)		
Bursa C1(a) Percentage of employees who have received training on anti-corruption by employee category		
Top Management	Percentage	100.00
Senior Management	Percentage	100.00
Management	Percentage	100.00
Executive	Percentage	100.00
Non Executive	Percentage	100.00
Bursa C1(b) Percentage of operations assessed for corruption-related risks	Percentage	100.00
Bursa C1(c) Confirmed incidents of corruption and action taken	Number	0
Bursa (Community/Society)		
Bursa C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	458,000.00
Bursa C2(b) Total number of beneficiaries of the investment in communities	Number	3,293
Bursa (Diversity)		
Bursa C3(a) Percentage of employees by gender and age group, for each employee category		
Age Group by Employee Category		
Top Management Under 30	Percentage	0.00
Top Management Between 30-50	Percentage	67.00
	Internal assurance	External assurance
	No assurance	(*)Restated

BURSA Malaysia common sustainability matters and indicators (Continued)

Indicator	Measurement Unit	2024
Top Management Above 50	Percentage	33.00
Senior Management Under 30	Percentage	11.00
Senior Management Between 30-50	Percentage	33.00
Senior Management Above 50	Percentage	56.00
Management Under 30	Percentage	7.00
Management Between 30-50	Percentage	77.00
Management Above 50	Percentage	17.00
Executive Under 30	Percentage	38.00
Executive Between 30-50	Percentage	59.00
Executive Above 50	Percentage	3.00
Non Executive Under 30	Percentage	31.00
Non Executive Between 30-50	Percentage	62.00
Non Executive Above 50	Percentage	7.00
Gender Group by Employee Category		
Top Management Male	Percentage	100.00
Top Management Female	Percentage	0.00
Senior Management Male	Percentage	67.00
Senior Management Female	Percentage	33.00
Management Male	Percentage	40.00
Management Female	Percentage	60.00
Executive Male	Percentage	21.00
Executive Female	Percentage	79.00
Non Executive Male	Percentage	16.00

Internal assurance

External assurance

No assurance

(*)Restated

BURSA Malaysia common sustainability matters and indicators (Continued)

Indicator	Measurement Unit	2024
Non Executive Female	Percentage	84.00
Bursa C3(b) Percentage of directors by gender and age group		
Male	Percentage	67.00
Female	Percentage	33.00
Under 30	Percentage	0.00
Between 30-50	Percentage	44.00
Above 50	Percentage	56.00
Number of Board Directors	Number	9
Number of independent Directors on the board	Number	6
Number of women on the board	Number	3
Bursa (Energy management)		
Bursa C4(a) Total energy consumption	Megawatt	556.00
Bursa (Health and safety)		
Bursa C5(a) Number of work-related fatalities	Number	0
Bursa C5(b) Lost time incident rate ("LTIR")	Rate	0.00
Bursa C5(c) Number of employees trained on health and safety standards	Number	0
Bursa (Labour practices and standards)		
Bursa C6(a) Total hours of training by employee category		
Top Management	Hours	7
Senior Management	Hours	91

Internal assurance

External assurance

No assurance

(*)Restated

BURSA Malaysia common sustainability matters and indicators (Continued)

Indicator	Measurement Unit	2024
Management	Hours	340
Senior Executive	Hours	407
Non Executive	Hours	26,730
Bursa C6(b) Percentage of employees that are contractors or temporary staff	Percentage	12.00
Bursa C6(c) Total number of employee turnover by employee category		
Top Management	Number	3
Senior Management	Number	3
Management	Number	15
Senior Executive	Number	11
Executive	Number	40
Bursa C6(d) Number of substantiated complaints concerning human rights violations	Number	0
Bursa (Supply chain management)		
Bursa C7(a) Proportion of spending on local suppliers	Percentage	98.00
Bursa (Emissions management)		
Bursa C11(a) Scope 1 emissions in tonnes of CO2e	Metric tonnes	20.00
Bursa C11(b) Scope 2 emissions in tonnes of CO2e	Metric tonnes	394.00
Bursa C11(c) Scope 3 emissions in tonnes of CO2e (at least for the categories of business travel and employee commuting)	Metric tonnes	268.00

Internal assurance

External assurance

No assurance

(*)Restated

BURSA Malaysia common sustainability matters and indicators (Continued)

Indicator	Measurement Unit	2024
Three years of total energy usage data on properties disclosed	Megawatt	1,302.00
Bursa (Data privacy and security)		
Bursa C8(a) Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0
Bursa (Water)		
Bursa C9(a) Total volume of water used	Megalitres	4.206000
Bursa (Waste management)		
Bursa C10(a) Total waste generated	Metric tonnes	0.82
Bursa C10(a)(i) Total waste diverted from disposal	Metric tonnes	0.00
Bursa C10(a)(ii) Total waste directed to disposal	Metric tonnes	0.82

Internal assurance

External assurance

No assurance

(*)Restated

GRI content index

GRI content index

GRI Standard	Disclosure	Page Number	
General Disclosure			
GRI 2: General Disclosure 2021	2-1	Organisational details	6 - 14
	2-2	Entities included in the organisation's sustainability reporting	4
	2-3	Reporting period, frequency and contact point	4
	2-6	Activities, value chain and other business relationships	13-14
	2-7	Employees	14
	2-9	Governance structure and composition	10 - 11
	2-10	Nomination and selection of the highest governance body	Annual Report 2024, 61
	2-11	Chair of the highest governance body	Annual Report 2024, 11
	2-12	Role of the highest governance body in overseeing the management of impacts	Annual Report 2024, 31 - 38
	2-14	Role of the highest governance body in sustainability reporting	24
	2-15	Conflicts of interest	Annual Report 2024, 30 - 38 and 41
	2-16	Communication of critical concerns	18 - 19
	2-17	Collective knowledge of the highest governance body	10
	2-18	Evaluation of the performance of the highest governance body	Annual Report 2024, 61
	2-20	Process to determine remuneration	Annual Report 2024, 60 - 64
2-22	Statement on sustainable development strategy	22	

GRI content index (Continued)

GRI Standard	Disclosure	Page Number	
General Disclosure			
GRI 2: General Disclosure 2021	2-23	Policy commitments	30-40 and 42-54
	2-24	Embedding policy commitments	30-40 and 42-54
	2-25	Processes to remediate negative impacts	30-40 and 42-54
	2-26	Mechanisms for seeking advice and raising concerns	18-19
	2-27	Compliance with laws and regulations	30-40 and 42-524
	2-29	Approach to stakeholder engagement	17-19
Material Topics			
GRI 3: Material Topics 2021	3-1	Process to determine material topics	20-21
	3-2	List of material topics	21
Produce energy that work with nature			
GRI 3: Material Topic 2021	3-3	Management of material topics	30-31
Sustain economic contribution			
GRI 3: Material Topics	3-3	Management of material topics	32-33
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	33
Contribute to local communities			
GRI 3: Material Topics	3-3	Management of material topics	34-37
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	33

GRI content index (Continued)

GRI Standard	Disclosure	Page Number
Lead with responsible governance		
GRI 3: Material Topics 2021	3-3 Management of material topics	38-40
GRI 205: Anti-Corruption 2016	205-1 Operations assessed for risk related to corruption	40
	205-2 Communication and training about anti-corruption policies and procedures	39
	205-3 Confirmed incidents of corruption and actions taken	40
Protect nature		
GRI 3: Material Topics 2021	3-3 Management of material topics	42
Strengthen organisation via diversity and inclusivity		
GRI 3: Material Topics 2021	3-3 Management of material topics	43
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	44-46
Reduce material footprint		
GRI 3: Material Topics 2021	3-3 Management of material topics	47
GRI 301: Materials 2016	301-1 Materials used by weight or volume	47
Protect our people		
GRI 3: Material Topics 2021	3-3 Management of material topics	48
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	48

GRI content index (Continued)

GRI Standard	Disclosure	Page Number
Build a sustainable supply chain		
GRI 3: Material Topics 2021	3-3 Management of material topics	49
GRI 204: Procurement Practices 2016	204-1 Proportion spending on local suppliers	49
Protect rights of our people		
GRI 3: Material Topics 2021	3-3 Management of material topics	50
Protect our data		
GRI 3: Material Topics 2021	3-3 Management of material topics	51
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	51
Reduce energy footprint		
GRI 3: Material Topics 2021	3-3 Management of material topics	52
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	52
Reduce emissions footprint		
GRI 305: Emissions 2016	3-3 Management of material topics	53
	305-1 Direct (Scope 1) GHG emissions	53
	305-2 Energy Indirect (Scope 2) GHG emissions	54
	305-3 Other indirect (Scope 3) GHG emissions	54

Glossary

List of Abbreviation

ABAC	Anti-Bribery and Anti-Corruption
Board	Board of Directors
BRC	Board Risk Committee
BAC	Board Audit Committee
BIC	Board Investment Committee
BNRC	Board Nomination and Remuneration Committee
BOQ	Bill of Quantities
BSC	Board Sustainability Committee
B2B	Business-to- Business
B2G	Business-to-Government
CSR	Corporate Social Responsibility
ECoS	Energy Commission of Sabah
EIA	Environmental Impact Assessment
EPCC	Engineering, Procurement, Construction and Commissioning
ERM	Enterprise Risk Management
ESG	Environmental, Social and Governance
FDI	Foreign Direct Investment
GHG	Greenhouse Gas

List of Abbreviation

GRI	Global Reporting Initiative
Guide	Bursa Malaysia's Sustainability Reporting Guide 3rd Edition
ILON	Initial Letter of Notification
JENTAYU	Jentayu Sustainables Berhad
KPIs	Key Performance Indicator
LON	Leter of Notification
MACC	Malaysian Anti-Corruption Commission
MCCG	Malaysian Code on Corporate Governance 2021
MMLR	Bursa Malaysia Securities Berhad's Main Market Listing Requirements
NERT	National Energy Transition Roadmap
NGOs	Non-Governmental Organisations
RE	Renewable Energy
O&G	Obstetrics and Gynaecology
OHANA	OHANA Specialist Hospital
OSHA	Occupational Safety and Health Act
OSH	Occupational Safety and Health
PBT	Profit Before Tax
PPAs	Power Purchase Agreements

Glossary (Continued)**List of Abbreviation**

RECs	Renewable Energy Certificates
SC	Securities Commission Malaysia
SSC	Sustainability Steering Committee
SWG	Sustainability Working Group