



07 Sustainability Statement

THE GROUP'S APPROACH TO SUSTAINABILITY

CREATING VALUE THROUGH OUR SUSTAINABILITY FRAMEWORK

At JENTAYU, we are committed to creating long-term value for our stakeholders by advancing the renewable energy transition while upholding responsible and transparent business practices.

Our Sustainability Framework anchors this commitment. It is built on two strategic pillars — Fixing Existing Business Models and Growing Green Power — supported by three enablers: Responsible Governance, Community Contribution, and Organisational Efficiency (see Diagram 16). Together, these guide how we address material ESG matters and deliver sustainable growth.

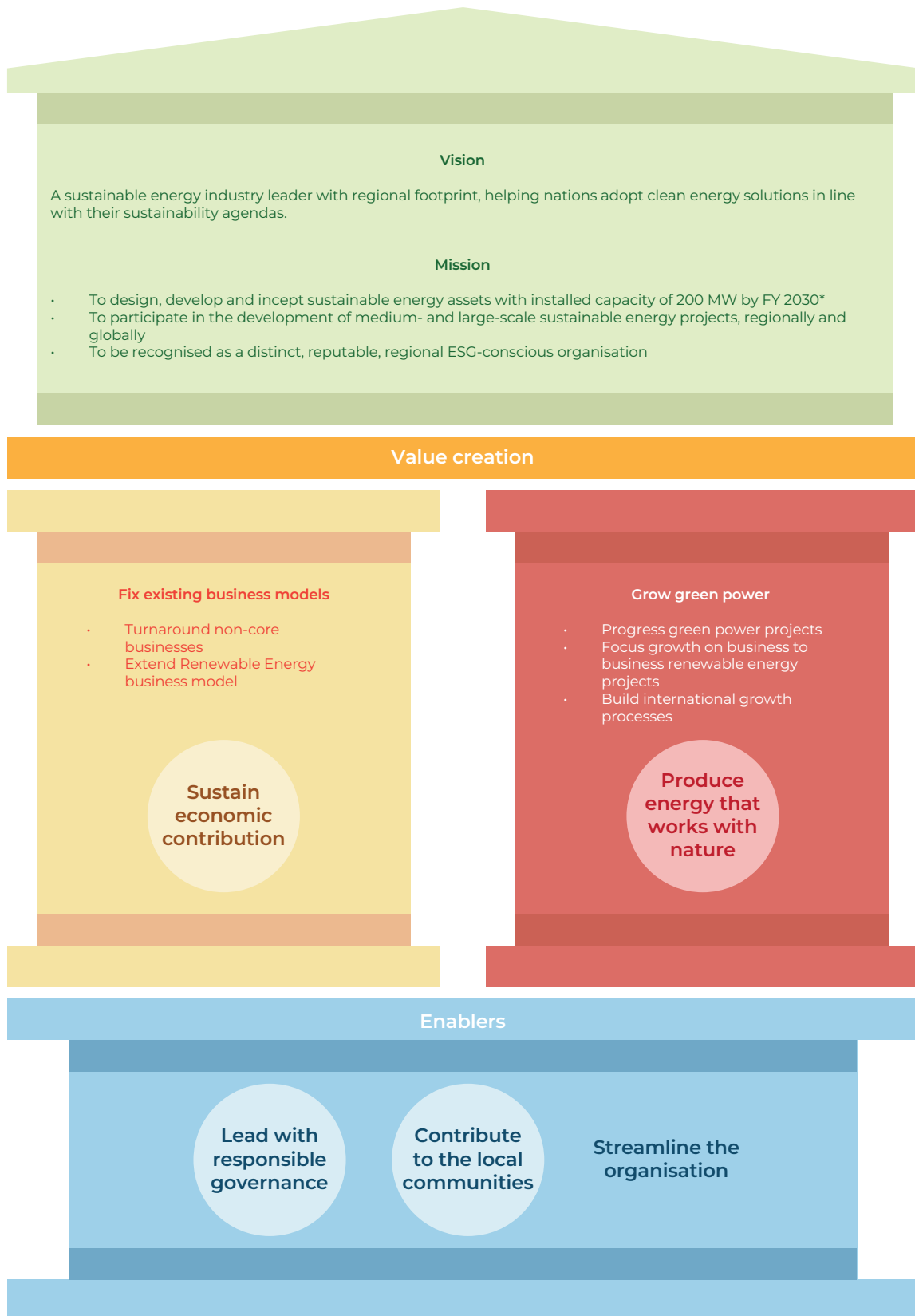
- **Advancing the Energy Transition**
Through clean energy projects, we are addressing the energy trilemma of security, affordability, and sustainability. Our flagship 162 MW Project Oriole, one of Malaysia's largest run-of-river hydropower plants, is scheduled for completion in September 2029 and will supply up to 12 percent of Sabah's energy needs, reducing reliance on fossil fuels.

- **Strengthening Governance and Responsible Practices**

Sustainability oversight is embedded at Board level, ensuring climate-related and ESG risks are integrated into our strategy. We have complied with regulatory requirements, including the Environmental Impact Assessment ("EIA") for Project Oriole, and enhanced key policies such as Occupational Safety & Health and Human Rights to align with evolving standards.

- **Engaging Stakeholders Proactively**

Transparency and dialogue remain central to our approach. In FY 2025, we conducted a materiality reassessment with targeted stakeholder engagement to ensure our priorities reflect the expectations of regulators, communities, investors, and other stakeholders.



Notes:

* The target has been revised to 200 MW by FY 2030 to align with the updated strategic roadmap under the new Group Managing Director. Details of the roadmap are provided in the Group Managing Director's statement on page 17.

Legend:



Diagram 16: Sustainability Framework

SUSTAINABILITY GOVERNANCE

STRENGTHENING ACCOUNTABILITY THROUGH SUSTAINABILITY GOVERNANCE

We recognise that strong governance is essential to drive accountability and deliver on our sustainability commitments. The Board of Directors, as the highest governing body, provides leadership, strategic direction, and oversight of sustainability-related risks and opportunities.

This responsibility is supported by the BAC, BRC, and BSC. At the management level, the Sustainability Steering

Committee ("SSC") oversees the execution of sustainability strategies, while the Strategy and Sustainability Department and Sustainability Working Group ("SWG") coordinate implementation across operations.

To strengthen oversight and ensure alignment with evolving disclosure requirements, the TOR for the BSC, SSC, and SWG were revised on 29 May 2025. (Refer to Diagram 17: Sustainability Governance Structure for details.)

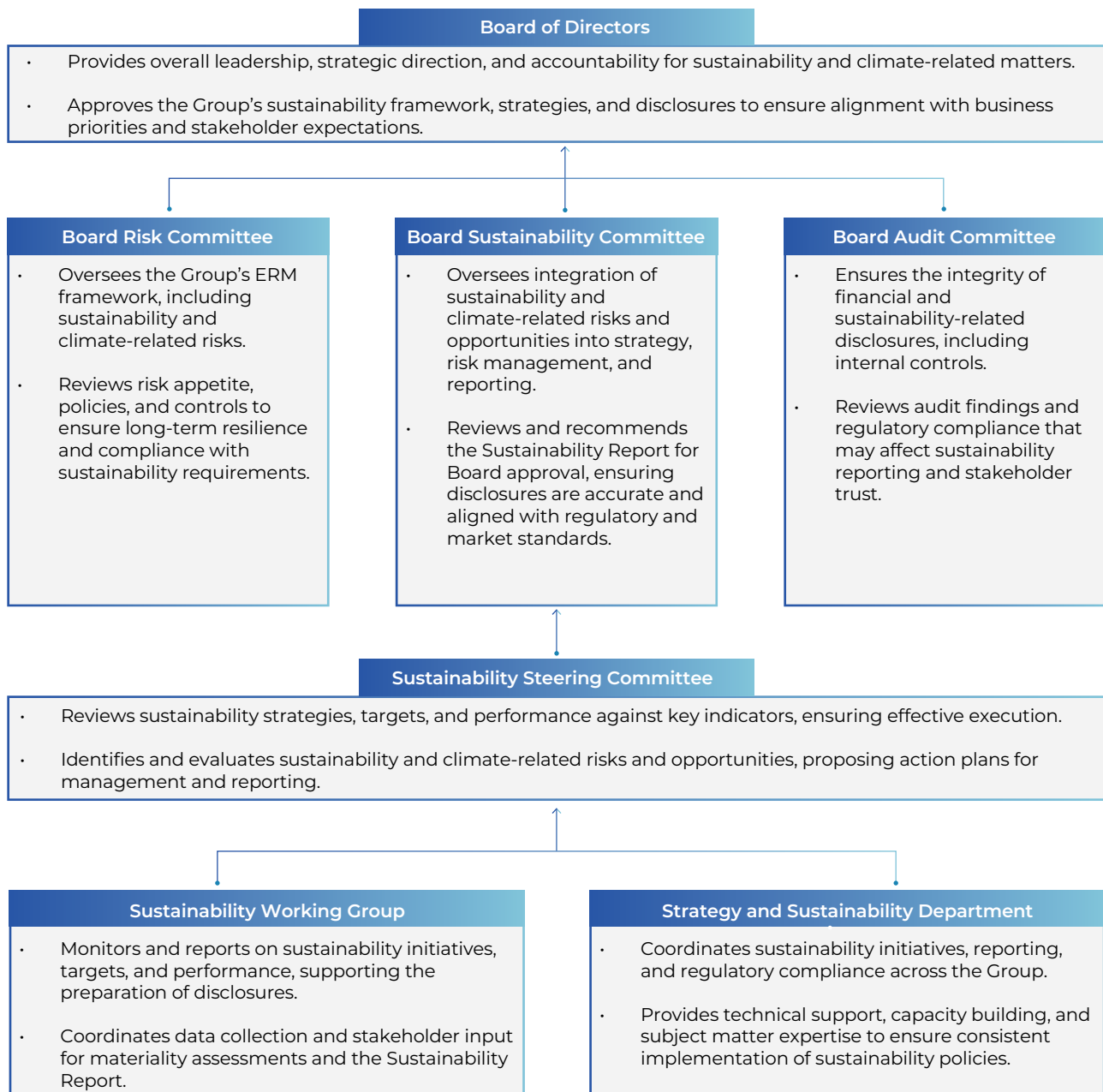


Diagram 17: Sustainability Governance Structure

BOARD SUSTAINABILITY COMMITTEE

The BSC plays a central role in guiding and overseeing the Group's sustainability agenda. It supports the Board in managing sustainability-related risks and opportunities, ensuring that sustainability and climate-related considerations are integrated into strategic and operational decisions.

Working alongside the BAC and BRC, the BSC provides focused oversight on sustainability matters. At the management and operational levels, its work is supported by the SSC, the Strategy and Sustainability Department, and the SWG.

Board Sustainability Committee

Chairman
Tobias Hjalmar Mangelmann
Independent Non-Executive Director



Member
Pamela Kung Chin Woon
Independent Non-Executive Director



Member
Ahmad Shahizam Mohd Shariff
Independent Non-Executive Director

SUSTAINABILITY STEERING COMMITTEE

The SSC translates the Board's sustainability direction into action at the management level. Chaired by the GMD, it comprises senior management from across JENTAYU's operations to ensure sustainability is embedded throughout the business.

The SSC reviews strategies, targets, and performance, oversees action plans to address sustainability and climate-related risks and opportunities, and ensures the Sustainability Report is accurate, reliable, and compliant with regulatory requirements.

Sustainability Steering Committee

Chairman
Datuk Haji Beroz Nikmal Mirdin
Group Managing Director



Member
Nor Azlina Baharuddin
Chief Financial Officer (Acting)



Member
Datin Noor Afzalina Mohd Afzul Khan
Director of Operations (HQ)



Member
Ahmad Azwan Ahmad Shukor
Director of Operations (KL)



Member
Syahrulnizam Yek Abdullah @ Johnny Yek Shyh-Lung
Head of Energy



Member
Sarah Azman
Head of Group Managing Director Office

SUSTAINABILITY POLICIES AND PLANS

JENTAYU has established a suite of sustainability-related policies that guide our approach to governance, ethics, social responsibility, and environmental stewardship. These policies ensure sustainability principles are embedded in decision-making, risk management, and daily operations, providing clear direction and accountability across the Group.

Sustainability Related Policies



Governance and oversight

- Board Charter
- TOR for BIC
- TOR for BRC
- TOR for BAC
- TOR for BNRC
- TOR for BSC



Social responsibility

- Human Rights Policy
- Occupational Safety and Health (“OSH”) Policy
- Community Health and Safety Plan (“CHSP”)
- Emergency Response Plan (“ERP”)



Ethics and compliance

- ABAC Policy
- Fit and Proper Policy
- Whistleblowing Policy
- External Auditors Policy
- Board and Senior Management Remuneration Policy



Environmental stewardship

- Biodiversity Action Plan (“BAP”)
- Paperless Policy (Internal)
- Energy Conservation Policy (Internal)
- Green Purchasing Policy (Internal)

ADDRESSING STAKEHOLDERS' NEEDS AND CONCERNS

GUIDED BY MATERIAL MATTERS

Our material matters define the sustainability issues most relevant to JENTAYU and our stakeholders, serving as the foundation for our priorities and reporting.

The most recent assessment in FY 2025 confirmed that the materiality matrix remains unchanged from FY 2023, reflecting the continued relevance of our strategic focus on renewable energy and sustainability.

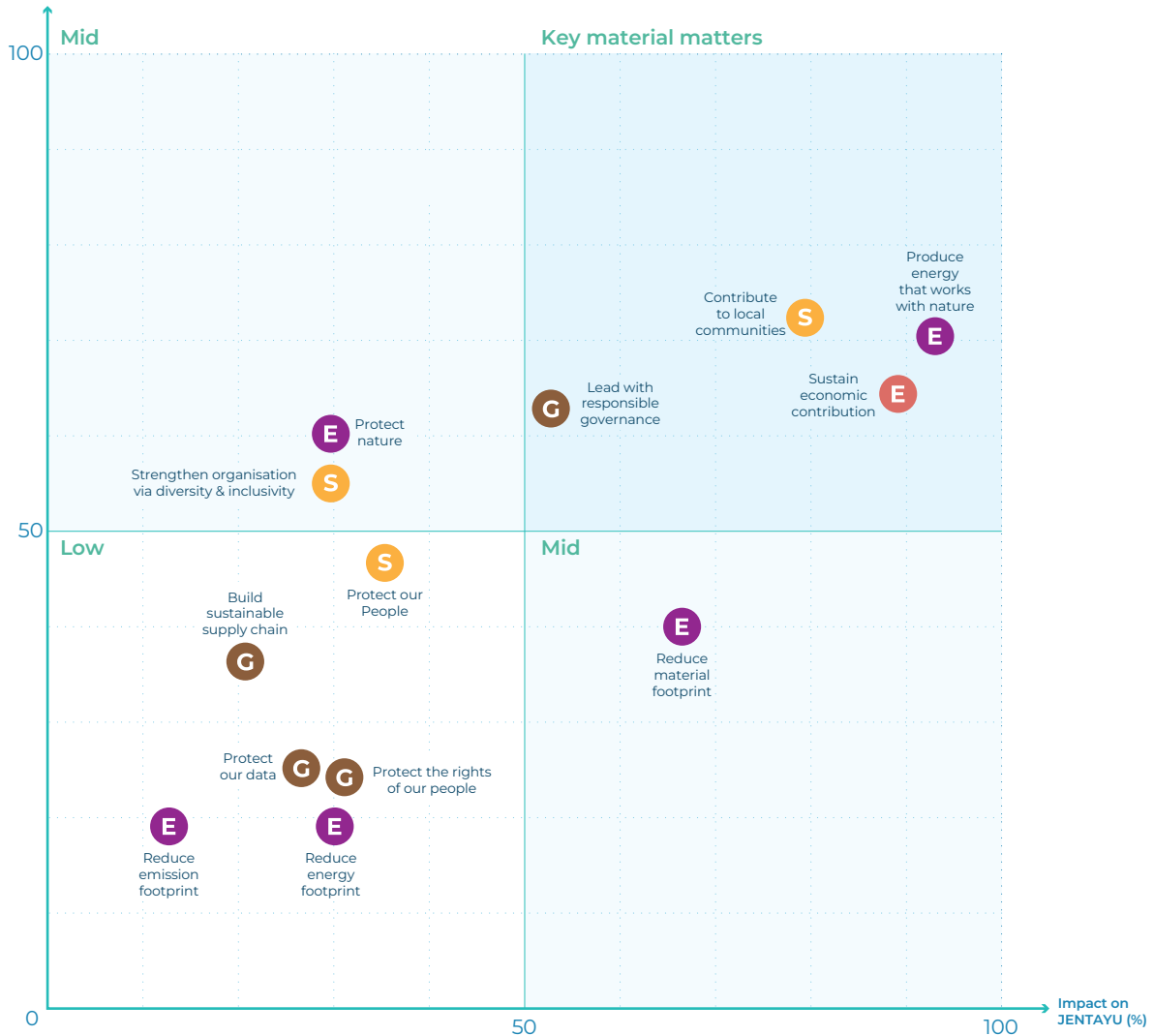
Among the 13 material matters identified, four remain most critical to our long-term success:

- **Produce energy that works with nature** – advancing renewable energy projects that balance energy needs with environmental protection.

- **Sustain economic contribution** – creating long-term value through stable performance and contributions to the economy.
- **Contribute to local communities** – supporting social and economic development while safeguarding health, safety, and local traditions.
- **Lead with responsible governance** – embedding strong governance, transparency, and accountability across our operations.

The remaining matters, while less critical, continue to be monitored as part of our holistic sustainability strategy. (Refer to Diagram 18: Materiality Matrix)

Impact on stakeholders (%)



Legend:

- Environment (E)
- Economy (E)
- Social (S)
- Governance (G)

Diagram 18: Materiality Matrix

SUSTAINABILITY AT THE GROUP'S CORE

The FY 2023 materiality assessment identified 13 material matters that remain relevant to our stakeholders and business strategy. Among these, four emerged as the most critical, producing energy that works with nature, sustaining economic contributions, contributing to local communities, and leading with responsible governance, each scoring above 50 percent in the materiality matrix.

This section provides a summary of why each material matter is important to us and the actions taken in FY 2025. A more detailed elaboration, including performance updates and future targets for all 13 matters, is available in our Sustainability Report 2025 on JENTAYU's corporate website.

Produce Energy that Works with Nature



Why is it important?

Transitioning to renewable energy is critical to reduce dependence on fossil fuels, cut GHG emissions, and ensure affordable, reliable energy. As part of the global climate agenda, renewable energy also strengthens long-term energy security.

What is JENTAYU doing about it?

Our flagship 162 MW Project Oriole in Sipitang, Sabah, is one of Malaysia's largest run-of-river hydropower projects and will supply up to 12 percent of Sabah's energy needs once planned for commissioning in September 2029. In FY 2025, we achieved three major milestones:

- Signed a 40-year PPA with SESB, securing long-term recurring revenue.
- Awarded the EPCC contract to a consortium led by XD Power Transmission, ensuring timely delivery of the project.
- Signed the License Agreement with SFD on 14 April 2025.

Beyond strengthening Sabah's energy resilience, the project is expected to create 2,000 construction jobs and 150 skilled roles during operations, while building local capabilities through training and technology partnerships.

We also reassessed our planned asset acquisitions in solar and hydropower. Following regulatory developments and cost considerations, we mutually agreed with vendors to terminate these transactions, allowing us to refocus resources on Project Oriole as the cornerstone of our renewable energy growth.

Risks

- Hydrological variability may affect water availability and project performance.
- Construction delays or cost escalations could impact timelines and budgets.
- Long-term reliance on a single flagship project may slow portfolio diversification.

Opportunities

- Enhance Sabah's energy security by supplying up to 12 percent of peak demand.
- Secure stable, recurring revenue through the 40-year PPA and potential RECs.
- Generate economic and social value via local job creation, training, and knowledge transfer.
- Strengthen regional credibility to pursue more renewable energy opportunities, supporting the Group's growth target of 250 MW under PPAs by FY 2027.

Contribution to United Nations Sustainable Development Goal ("UNSDG")

- SDG 7: Affordable and clean energy
- SDG 13: Climate action

Sustain Economic Contribution



Why is it important?

As a high-growth enterprise, JENTAYU faces near-term financial challenges from its trading business and the long gestation of renewable projects. Ensuring financial resilience today is crucial to support future renewable energy growth, which will ultimately deliver stable economic, social, and environmental value.

What is JENTAYU doing about it?

In FY 2025, the Group made meaningful progress in strengthening its economic foundation. For Project Oriole, we secured two major milestones, the signing of a 40-year PPA with SESB and the award of the EPCC contract, both of which provide long-term revenue certainty and cost stability, paving the way towards financial close. The project also incorporates enhanced sustainability measures such as higher flood safety margins and climate modelling, ensuring its resilience throughout the 40-year concession.

At the same time, the Group recalibrated its growth targets following the mutual termination of proposed hydro and solar acquisitions, revising its profitability target to RM 25 million PBT by FY 2027. This adjustment ensures targets remain realistic and aligned with the gestation period of renewable projects currently in development. To sustain near-term contributions, the trading business expanded into roofing systems, strengthened operational discipline, and optimised costs through a cost-sharing arrangement for its Ipoh storeroom, while also making inroads into Sabah to support Project Oriole's upcoming construction phase. The healthcare division also played a role in reinforcing economic contributions, recording 33 percent revenue

growth, stronger margins of 77 percent, and enhanced brand reputation, supported by higher patient satisfaction and community engagement initiatives.

Risks

- Delays in project delivery may affect profitability timelines.
- Financing challenges could impact renewable project viability.
- Near-term earnings remain concentrated in trading and healthcare.
- Regulatory or tax changes (e.g. SST) may increase operating costs.

Opportunities

- Long-term recurring revenue from Project Oriole's 40-year PPA.
- Diversification into roofing systems and Project Oriole-related trading support.
- Alignment with Malaysia's energy transition creates access to incentives, partnerships, and new project pipelines.

Contribution to UNSDG

- SDG 8: Decent work and economic growth

Contribute to Local Communities



Why is it important?

Our commitment to local communities goes beyond renewable energy generation. We aim to improve access to energy, support livelihoods, create jobs, and strengthen local economies. These efforts reflect our responsibility to deliver the energy transition in an inclusive way, ensuring no one is left behind while respecting local voices and needs.

What is JENTAYU doing about it?

In FY 2025, we focused on laying the groundwork for future community programmes around Project Oriole. Seven villages, representing about 2,500 people, were identified as potential beneficiaries of electrification initiatives, while plans for our Tree Pledge Project were prepared for rollout in coming years.

We continued to engage actively with local communities through outreach activities in Kota Kinabalu and Kuala Lumpur, strengthening trust and relationships. To further enhance accountability, we also introduced an external grievance channel under our revised Whistleblowing Policy, providing stakeholders with a transparent avenue to raise social, environmental, or human rights concerns.

Risks

- Potential conflicts with local authorities or delays in addressing community concerns may disrupt project timelines.
- Negative public perception could arise if community voices are not adequately heard or addressed.

Opportunities

- Building strong community relationships supports the long-term success of our projects.
- Engagement programmes foster trust, create shared value, and demonstrate our commitment to inclusivity and community well-being.

Contribution to UNSDG

- SDG 11: Sustainable cities and communities

Lead with Responsible Governance



Why is it important?

We uphold a zero-tolerance stance on corruption, placing the highest importance on strong governance and stakeholder trust. Reputational risks with policymakers, regulators, shareholders, employees, and partners could lead to serious consequences, including higher costs, legal action, or reduced ability to collaborate. Effective governance is therefore essential to safeguard our reputation, ensure compliance, and sustain long-term growth.

What is JENTAYU doing about it?

In FY 2025, we strengthened our governance framework through several key initiatives. We maintained a three-star ESG rating under the FTSE4Good Index, demonstrating alignment with international best practices in governance. Oversight was reinforced by the BAC and BRC, supported by regular internal audits and risk assessments across all operations. We also enhanced sustainability governance by revising the TOR for the BSC, SSC, and SWG to align with the IFRS for Sustainability Disclosures, comprising IFRS S1 on general sustainability-related financial disclosures and IFRS S2 on climate-related disclosures, thereby strengthening accountability and transparency across all levels of the organisation.

To further embed a culture of integrity, we conducted the "Strengthening Integrity: ABAC Awareness"

programme in partnership with the MACC. Delivered in hybrid mode across multiple sessions, the programme raised awareness of ABAC principles among employees and reinforced our zero-tolerance stance on corruption.

Risks

- Failure to uphold integrity may lead to financial losses, legal action, and erosion of stakeholder trust.
- Poor governance practices risk employee disengagement and reduced access to capital.

Opportunities

- Strong compliance practices strengthen stakeholder confidence and improve access to funding.
- Transparency and adherence to global standards enhance our reputation, supporting long-term growth and innovation.

Contribution to UNSDG

- SDG 16: Peace, justice and strong institution

Protect Nature



Why is it important?

As a renewable energy developer, we are committed to environmental preservation in every project we undertake. Our run-of-river hydropower model reduces environmental impact compared to traditional dams, but we remain conscious of our ecological footprint and ensure strict adherence to environmental regulations throughout development.

What is JENTAYU doing about it?

In FY 2025, we reinforced our long-term commitment to protecting biodiversity and minimising ecological impacts at Project Oriole. A key milestone was the approval of our BAP by the Board in May 2025, which sets out mitigation measures, monitoring protocols, and stakeholder coordination to safeguard habitats and ecosystems. The plan is publicly available, reflecting our commitment to transparency and accountability.

We also obtained EIA approval from the Sabah Environmental Protection Department in November 2024, with all approval conditions incorporated into the EPCC contract to ensure full compliance during construction and operations. While restoration work has not yet resumed, we remain on track to achieve our target of restoring 58 hectares of land by FY 2027, underscoring our structured and long-term approach to environmental stewardship.

Risks

- Non-compliance with environmental and biodiversity regulations may result in penalties, legal action, or project delays.
- Biodiversity loss in surrounding areas could undermine long-term plant operations.

Opportunities

- Strong conservation initiatives enhance our reputation and strengthen community trust.
- Embedding biodiversity safeguards supports the resilience and long-term sustainability of our projects.

Contribution to UNSDG

- SDG 14: Life below water
- SDG 15: Life on land

Strengthen Organization via diversity and Inclusivity



Why is it important?

Fostering a diverse and inclusive workplace is vital to JENTAYU's long-term success. Diversity, equity, and inclusion strengthen collaboration, improve employee retention, and enhance overall business resilience. A supportive environment also drives engagement, enabling both people and the organisation to thrive.

What is JENTAYU doing about it?

In FY 2025, we advanced several initiatives to embed diversity, inclusivity, and organisational resilience into our culture. Human capital systems were enhanced with the rollout of a new HR platform at OHANA, alongside a Balanced Scorecard appraisal system and guidelines for flexible working arrangements. We also strengthened workplace governance with the introduction of a Sexual Harassment Policy, and the revision of both our Human Rights and OSH Policies, underscoring our commitment to employee rights and safety.

To build leadership continuity, a Succession Planning Framework was introduced for key roles, while employee well-being was supported through the Wellness at Work programme, featuring health talks, fitness challenges, and workshops in collaboration with OHANA. The Group also prioritised high-impact training to build strategic capabilities, particularly in renewable energy project management, nursing,

ABAC awareness, and workplace safety. This resulted in 1,438 training hours in FY 2025, reflecting a shift toward more targeted and meaningful development programmes.

Risks

- Weak focus on diversity and inclusion may lead to disengagement, unequal treatment, and reputational damage.
- Limited development opportunities could reduce productivity and weaken stakeholder confidence.

Opportunities

- Inclusive practices unlock the full potential of employees, boost productivity, and encourage high performance.
- Diversity strengthens corporate reputation, making JENTAYU an attractive employer and investment partner.

Contribution to UNSDG

- SDG 5: Gender equality
- SDG 10: Reduced inequalities

Reduce Material Footprint



Why is it important?

Efficient use of resources is essential to sustainable operations, particularly in renewable energy development. By optimising material usage and minimising waste, we not only reduce environmental impacts but also strengthen project planning, operational efficiency, and cost savings.

What is JENTAYU doing about it?

In FY 2025, we continued to advance resource efficiency across our operations and project development. Paper consumption was further reduced under our paperless policy, supported by digital signatures and monitoring of annual usage against a 10 percent reduction target. For Project Oriole, we established a baseline for construction materials through the Bill of Quantities ("BOQ") under the EPCC contract, allowing us to track and manage resource use responsibly.

We also strengthened our waste management practices. All offices practise waste segregation and reporting, while OHANA applies additional controls for clinical waste through an authorised provider. At year-end, consolidated data on waste generation, diversion, and disposal is disclosed, ensuring transparency and reinforcing our commitment to recycling and responsible waste management.

Risks

- Poor material management or improper waste disposal could lead to financial losses, environmental harm, fines, or reputational damage.

Opportunities

- Effective resource management reduces waste, conserves natural resources, and minimises environmental impacts.
- Demonstrating strong waste and recycling practices enhances stakeholder trust and supports long-term value creation.

Contribution to UNSDG

- SDG 12: Responsible consumption and production

Protect Our People



Why is it important?

The health and safety of our employees and contractors is a top priority. By fostering a safe and supportive work environment, we prevent injuries and illnesses while enhancing efficiency, productivity, and trust across our operations.

What is JENTAYU doing about it?

In FY 2025, we strengthened our approach to health and safety through new policies, systems, and management plans. The OSH Policy, revised in May 2025, reflects the latest regulatory requirements and reinforces our commitment to a safe workplace for employees, contractors, and visitors. An OSH Committee and dedicated coordinators oversee implementation across offices and hospital facilities, ensuring risks are assessed, incidents are reported, and corrective actions are taken. Notably, we recorded zero incidents leading to injuries or fatalities during the year.

At Project Oriole, two dedicated management plans were introduced, namely the CHSP to manage environmental and community risks such as dust, blasting, and traffic, and the ERP to prepare for potential emergencies including floods, landslides, and severe weather. Both plans were developed in line with EIA requirements and are publicly available on our website.

Health and safety matters are further reinforced at the Board level. The BSC oversees OSH within the Group's ESG agenda, while the BRC ensures workplace safety risks are addressed through the ERM framework. Together, these mechanisms embed safety into both operational practices and long-term governance.

Risks

- Workplace accidents or injuries may disrupt operations, cause financial losses, and damage stakeholder confidence.
- Non-compliance could result in legal penalties and reputational harm.

Opportunities

- A strong safety culture enhances employee well-being, morale, and engagement.
- Proactive safety practices reduce risks, deliver cost savings, and strengthen reputation, supporting long-term resilience and sustainability.

Contribution to UNSDG

- SDG 8: Decent work and economic growth

Build a Sustainable Supply Chain



Why is it important?

A responsible supply chain is both an ethical obligation and a strategic advantage. By upholding high ethical, social, and environmental standards, we reduce risks, strengthen partnerships, and support local economies. This approach promotes fair labour practices, builds trust, and contributes to long-term resilience.

What is JENTAYU doing about it?

In FY 2025, we embedded responsibility and accountability into our supply chain practices, with a particular focus on Project Oriole. The appointment of the EPCC contractor in April 2025 went beyond commercial considerations, as the evaluation process assessed not only technical and financial capabilities but also the contractor's ability to meet strict environmental and social requirements. These safeguards, aligned with conditions set by the Sabah Environmental Protection Department, were fully integrated into the contract to ensure compliance throughout project execution.

Procurement across the Group is guided by our Procurement Policy, which reinforces fairness, transparency, and alignment with sustainability principles. We also continue to prioritise local suppliers, with 96 percent of total procurement spend in FY 2025 directed to local businesses, creating shared value and supporting community resilience.

Risks

- Supplier or contractor non-compliance may cause project delays, regulatory penalties, or financial losses.
- Weak oversight could result in substandard goods or services, affecting efficiency and reliability.


Opportunities

- Strengthening supply chain transparency attracts reputable partners who share our values.
- Strong supplier management improves project delivery, quality standards, and operational efficiency, supporting resilience and long-term growth.

Contribution to UNSDG

- SDG 12: Responsible consumption and production

Protect the Rights of Our People


 Why is it important?

Respecting human rights is central to our mission and values. By safeguarding the rights of employees, partners, and communities, we foster a safe, inclusive, and ethical environment. Upholding these standards is not only an ethical responsibility but also critical for sustaining trust and long-term success.

 What is JENTAYU doing about it?

In FY 2025, we strengthened our human rights framework through policy enhancements, grievance mechanisms, and alignment with global standards. A revised Human Rights Policy, approved by the Board and published on our website, now reflects international best practices, including the UN Guiding Principles on Business and Human Rights and relevant International Labour Organisation ("ILO") conventions. The policy affirms rights such as freedom of association, fair treatment, safe working conditions, and the prohibition of forced or child labour. It applies across our workforce, supply chain, and business partners.

We also revised our Whistleblowing Policy (Version 3), expanding it to cover external grievances related to social, environmental, and human rights concerns. This provides local communities and stakeholders with a confidential, retaliation-free channel to raise issues, overseen by the BRC.

Internally, a grievance mechanism was introduced to address workplace concerns such as bullying or harassment, ensuring fair resolution and promoting a respectful and inclusive culture.

 Risks

- Violations of human rights in operations or supply chains could harm our reputation, disrupt business, and weaken our ability to attract and retain talent.


 Opportunities

- Strong human rights practices enhance governance, build trust with stakeholders, and position JENTAYU as an employer of choice and a responsible leader in renewable energy.

 Contribution to UNSDG

- SDG 16: Peace, justice and strong institutions

Protect Our Data


 Why is it important?

Digital transformation is vital to resilience and competitiveness. Protecting sensitive information ensures business continuity, safeguards trust, and enables innovation across all operations.

 What is JENTAYU doing about it?

In FY 2025, we advanced data protection and digitalisation initiatives across the Group. In our Healthcare division, a digital payroll platform was implemented, integrating staff leave, salary, and records into a secure system to improve accuracy, efficiency, and security. We also rolled out e-invoicing in line with Malaysia's mandatory framework, strengthening compliance, transparency, and reliability in financial transactions.

Given the sensitivity of patient, employee, and stakeholder data, particularly in healthcare, we reinforced safeguards through secure systems, continuous monitoring, and strict governance controls. These measures minimise risks of breaches while maintaining the trust placed in us by stakeholders.

 Risks

- Unauthorised access or misuse of data may result in reputational damage, financial losses, or regulatory penalties.


 Opportunities

- Strengthening cybersecurity and data governance enhances stakeholder confidence and supports long-term digital resilience.
- Embracing digitalisation improves efficiency, compliance, and competitiveness across operations.

 Contribution to UNSDG

- SDG 16: Peace, justice and strong institutions

Reduce Energy Footprint


 Why is it important?

Addressing climate-related risks is critical to long-term success. By managing our energy use responsibly, we reduce environmental impact, strengthen resilience, and reinforce stakeholder confidence in our role as a renewable energy company.

 What is JENTAYU doing about it?

Since FY 2023, we have implemented an Energy Conservation Policy to guide energy management across all operations. The policy promotes practical measures such as energy-efficient equipment, natural lighting, and encouraging energy-saving behaviour among employees. It also sets standards for facility design and retrofitting to improve efficiency.

Oversight is provided by the SWG, which monitors consumption and discloses annual electricity use across offices. In FY 2025, an anomaly in electricity data at our Kota Kinabalu office, caused by a faulty meter, was promptly resolved with building management. The replacement ensured accurate reporting and reliable tracking of actual consumption.

 Risks

- Inefficient energy use could harm our environmental reputation and weaken stakeholder trust.


 Opportunities

- Reducing energy consumption lowers operational costs, supports environmental stewardship, and strengthens our position as a responsible renewable energy player

 Contribution to UNSDG

- SDG 13: Climate action

Reduce Emissions Footprint


 Why is it important?

Reducing GHG emissions is essential to our long-term sustainability and climate responsibility. The Group is committed to enhancing energy efficiency, optimising resource use, and adopting low-carbon solutions across operations. This commitment supports Malaysia's national aspiration to achieve Net-Zero GHG emissions by 2050 and reflects our role in building a cleaner, more sustainable future.

 What is JENTAYU doing about it?

In FY 2025, JENTAYU strengthened its GHG management by improving data accuracy, validation, and transparency. The SWG oversees monthly reviews to ensure consistency across all departments and facilities.

Emissions are calculated in line with the GHG Protocol, covering operations in Kuala Lumpur, Kota Kinabalu, Ipoh, and OHANA. The Group uses recognised emission factors from DEFRA (2025) and Suruhanjaya Tenaga's Grid Emission Factor to ensure accuracy.

The focus during the year was on refining data quality across Scope 1, 2 and 3 emissions, supported by IA and policies such as the Energy Conservation and Paperless Policy, which guide ongoing efforts to progressively reduce emissions.

 Risks






- An increase in GHG emissions could weaken the Group's reputation and stakeholder confidence, especially as a renewable energy company. Higher emissions may also lead to regulatory, financial, and compliance risks, including potential carbon costs or future reporting obligations.

 Opportunities

- Reducing emissions creates opportunities to improve energy efficiency, lower operational costs, and enhance climate resilience. These actions support the Group's transition toward a low-carbon future while strengthening JENTAYU's reputation and competitive edge as a responsible renewable energy company.

 Contribution to UNSDG

- SDG 13: Climate action

Indicator	Measurement Unit	FY 2024	FY 2025
 Bursa (Diversity)			
▪ Management Female	Percentage	60.00	50.00
▪ Executive Male	Percentage	21.00	17.39
▪ Executive Female	Percentage	79.00	82.61
▪ Non Executive Male	Percentage	16.00	15.94
▪ Non Executive Female	Percentage	84.00	84.06
• Bursa C3(b) Percentage of directors by gender and age group			
◦ Male	Percentage	67.00	77.78
◦ Female	Percentage	33.00	22.22
◦ Under 30	Percentage	0.00	0.00
◦ Between 30-50	Percentage	44.00	22.22
◦ Above 50	Percentage	56.00	77.78
 Bursa (Energy management)			
• Bursa C4(a) Total energy consumption	Megawatt	556.00	620.21
 Bursa (Health and safety)			
• Bursa C5(a) Number of work-related fatalities	Number	0	0
• Bursa C5(b) Lost time incident rate ("LTIR")	Rate	0.00	0.00
• Bursa C5(c) Number of employees trained on health and safety standards	Number	0	44
 Bursa (Labour practices and standards)			
• Bursa C6(a) Total hours of training by employee category			
◦ Top Management	Hours	7	6
◦ Senior Management	Hours	91	2
◦ Management	Hours	340	342
◦ Senior Executive	Hours	407	192
◦ Non Executive	Hours	26,730	896
• Bursa C6(b) Percentage of employees that are contractors or temporary staff	Percentage	12.00	11.35
• Bursa C6(c) Total number of employee turnover by employee category			
◦ Top Management	Number	3	1
◦ Senior Management	Number	3	1
◦ Management	Number	15	9
◦ Senior Executive	Number	11	6
◦ Executive	Number	40	19
• Bursa C6(d) Number of substantiated complaints concerning human rights violations	Number	0	0
 Bursa (Supply chain management)			
• Bursa C7(a) Proportion of spending on local suppliers	Percentage	98.00	96.88

Indicator	Measurement Unit	FY 2024	FY 2025
Bursa (Emissions management)			
• Bursa C11(a) Scope 1 emissions in tonnes of CO ₂ e	Metric tonnes	19.78*	18.18
• Bursa C11(b) Scope 2 emissions in tonnes of CO ₂ e	Metric tonnes	394.32*	465.27
• Bursa C11(c) Scope 3 emissions in tonnes of CO ₂ e (at least for the categories of business travel and employee commuting)	Metric tonnes	293.34*	204.29
Bursa (Data privacy and security)			
• Bursa C8(a) Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0	0
Bursa (Water)			
• Bursa C9(a) Total volume of water used	Megalitres	4.206000	2.490000
Bursa (Waste management)			
• Bursa C10(a) Total waste generated	Metric tonnes	0.82	5.58
• Bursa C10(a)(i) Total waste diverted from disposal	Metric tonnes	0.00	0.07
• Bursa C10(a)(ii) Total waste directed to disposal	Metric tonnes	0.82	5.51

Internal assurance

External assurance

No assurance

(*)Restated





08 Financial Statement

Directors' report for the year ended 30 June 2025

The Directors hereby submit their report and the audited financial statements of the Group and of the Company for the financial year ended 30 June 2025.

Principal activities

The Company is principally engaged in investment holding, trading and distribution of building materials and other products, whilst the principal activities of the subsidiaries are as stated in Note 7 to the financial statements. There has been no significant change in the nature of these activities during the financial year.

Subsidiaries

The details of the Company's subsidiaries are disclosed in Note 7 to the financial statements.

Results

	Group RM'000	Company RM'000
Loss for the year attributable to:		
Owners of the Company	(31,531)	(23,020)
Non-controlling interests	-	-
	<u>(31,531)</u>	<u>(23,020)</u>

Reserves and provisions

There were no material transfers to or from reserves and provisions during the financial year under review except as disclosed in the financial statements.

Dividend

No dividend was paid during the financial year and the Directors do not recommend any final dividend to be paid for the financial year under review.

Directors of the Company

Directors who served during the financial year until the date of this report are:

Datuk Haji Beroz Nikmal Bin Mirdin	
Dato' Amiruddin Bin Abdul Satar	
Abdul Halim Bin Jantan	
Pamela Kung Chin Woon	
Tobias Hjalmar Mangelmann	
Ahmad Shahizam Bin Mohd Shariff	
Datin Noor Afzalinah Binti Mohd Afzul Khan	
Dato' Sri Mohd Kamarudin Bin Md Din	(appointed on 6 June 2025)
Dato' Azra Bin Kamarudin	(appointed on 6 June 2025)
Baevinraj Thiagarajah	(resigned on 2 May 2025)
Datuk Hajah Masnah Binti Matsalleh	(resigned on 10 September 2024)

Directors of the subsidiaries

Directors who served in the Company's subsidiaries that are not Directors in the Company during the financial year until the date of this report are:

Dr. Dahlia Binti Abd Malik	
Datuk Akbarkhan Bin Abdulrahman	
Dr. Ainy Binti Md Aris	
Lit Kin Cheong	
Sarah Binti Azman	
Dato' Sri Gulamhaidar @ Yusof Bin Khan Bahadar	
IR. Rohan Bin Ahmat	
IR. Ts Mohd Yaakob Bin Hj Jaafar	
Jeriol @ Douglas Joinol	
Ezam Hanafi Bin Abdul Wahab	(appointed on 30 December 2024)
Datuk Jasnih Bin Daya	(appointed on 8 January 2025)
Lisa Wan Siew Han	(appointed on 11 March 2025)
Wong Chong Teck	(resigned on 24 March 2025)
Wong Chong Yee	(resigned on 24 March 2025)
Rahaidah Binti Abdul Wahab	(resigned on 30 December 2024)
Mohamand Rhiaz Bin Mohamed Zamirdin	(resigned on 30 December 2024)
Huzairi Bin Zainal Abidin	(resigned on 16 June 2025)

Directors' interests in shares

The interests and deemed interests in the ordinary shares and warrants of the Company and of its related corporations (other than wholly-owned subsidiaries) of those who were Directors at financial year end (including the interests of spouse or children of Directors who themselves are not Directors of the Company) as recorded in the Register of Directors' Shareholdings are as follows:

	Number of ordinary shares			At 30.6.2025
	At 1.7.2024	Bought	Sold	
Interest in the Company				
<i>Direct interests</i>				
- Datuk Haji Beroz Nikmal Bin Mirdin	19,385,700	1,358,800	-	20,744,500
- Dato' Amiruddin Bin Abdul Satar	1,800,000	-	-	1,800,000
- Abdul Halim Bin Jantan	2,650,000	-	-	2,650,000
- Tobias Hjalmar Mangelmann	1,150,000	-	-	1,150,000
- Datin Noor Afzalinah Binti Mohd Afzul Khan	482,700	35,000	-	517,700
<i>Deemed interests</i>				
- Datuk Haji Beroz Nikmal Bin Mirdin *	63,528,900	-	-	63,528,900

	Number of warrants			At 30.6.2025
	At 1.7.2024/ date of appointment	Bought	Exercised	
Interest in the Company				
<i>Direct interests</i>				
- Datuk Haji Beroz Nikmal Bin Mirdin	9,692,850	-	(1,212,000)	8,480,850
- Dato' Amiruddin Bin Abdul Satar	750,000	-	-	750,000
- Abdul Halim Bin Jantan	1,125,000	-	-	1,125,000
- Dato' Azra Bin Kamarudin	-	2,009,400	-	2,009,400
<i>Deemed interests</i>				
- Datuk Haji Beroz Nikmal Bin Mirdin *	31,764,450	-	-	31,764,450

* *In accordance with Section 59(11)(c) of the Companies Act 2016, the interest of the spouse of Datuk Haji Beroz Nikmal Bin Mirdin in shares of the Company shall be treated as the deemed interests of Datuk Haji Beroz Nikmal Bin Mirdin.*

By virtue of his interests in the shares of the Company, Datuk Haji Beroz Nikmal Bin Mirdin is also deemed to have interest in the shares of the Company and of its related corporations to the extent of that interest under Section 8 of the Companies Act 2016.

None of the other Directors holding office at 30 June 2025 had any interest in the shares and warrants of the Company and of its related corporations during the financial year.

Directors' benefits

Since the end of the previous financial year, no Director of the Company has received nor become entitled to receive any benefit (other than those shown below) by reason of a contract made by the Company or a related corporation with the Director or with a firm of which the Director is a member, or with a company in which the Director has a substantial financial interest.

The Directors' benefits paid to or receivable by the Directors and transactions with them in respect of the financial year ended 30 June 2025 are as follows:

	From the Company RM'000	From subsidiary companies RM'000
Directors of the Company:		
- Fees	333	-
- Salaries and other emoluments	2,606	-
- Defined contribution plan	296	-
- Benefits-in-kind	48	-
	3,283	-
<i>Transactions with companies in which a Director is a member:</i>		
- Legal professional fees related to proposed acquisition of solar asset and hydro asset	283	-
- Insurance charges	193	-
	3,759	-

There were no arrangements during and at the end of the financial year which had the object of enabling Directors of the Company to acquire benefits by means of the acquisition of shares in or debentures of the Company or any other body corporate.

Issue of shares and debentures

During the financial year, the Company has successfully listed private placement shares on the Main Market of Bursa Securities as below:

Listing date	Number of units '000	Issue price per share RM	Consideration in cash RM'000
18 July 2024	6,000	0.80	4,800

The proceeds raised were to partially finance the development expenditures for investments in renewable energy projects, expansion of healthcare division and working capital requirements.

The new ordinary shares issued during the financial year rank pari passu in all respects with the existing ordinary shares of the Company, upon the date of allotment and issuance of those shares. There were no other changes in the issued and paid-up capital of the Company during the financial year.

There was no issuance of debentures during the financial year.

Warrants

On 12 January 2022, the Company executed a deed poll pertaining to the creation and issuance of 152,185,950 of free detachable warrants pursuant to the bonus shares issue where 3 free detachable warrants are granted for every 2 bonus shares issued. The warrants will be expired in year 2032.

During the financial year, 1,212,000 warrants were exercised for a total cash consideration of RM799,920 at exercise price of RM0.66 per warrant. The total number of warrants that remain unexercised as at financial year end was 150,935,950.

Indemnity and insurance costs

The Directors and Officers of the Group and of the Company are covered by the Directors' and Officers' Liability Insurance for any liability incurred in discharging of their duties, provided that they have not acted fraudulently or dishonestly or derived any personal profit or advantage. The insurance premium paid during the financial year amounted to RM45,370.

There was no indemnity given to or insurance effected for the auditors of the Company.

Other statutory information

Before the financial statements of the Group and of the Company were made out, the Directors took reasonable steps to ascertain that:

- i) all known bad debts have been written off and adequate provision made for doubtful debts, and
- ii) any current assets which were unlikely to be realised in the ordinary course of business have been written down to an amount which they might be expected so to realise.

At the date of this report, the Directors are not aware of any circumstances:

- i) that would render the amount written off for bad debts or the amount of the provision for doubtful debts in the Group and in the Company inadequate to any substantial extent, or
- ii) that would render the value attributed to the current assets in the financial statements of the Group and of the Company misleading, or
- iii) which have arisen which render adherence to the existing method of valuation of assets or liabilities of the Group and of the Company misleading or inappropriate, or
- iv) not otherwise dealt with in this report or the financial statements, that would render any amount stated in the financial statements of the Group and of the Company misleading.

Other statutory information (continued)

At the date of this report, there does not exist:

- i) any charge on the assets of the Group or of the Company that has arisen since the end of the financial year and which secures the liabilities of any other person, or
- ii) any contingent liability in respect of the Group or of the Company that has arisen since the end of the financial year.

No contingent liability or other liability of any company in the Group has become enforceable, or is likely to become enforceable within the period of twelve months after the end of the financial year which, in the opinion of the Directors, will or may substantially affect the ability of the Group and of the Company to meet their obligations as and when they fall due.

In the opinion of the Directors, except for the impairment loss on goodwill amounting to RM5,800,000, the financial performance of the Group and of the Company for the financial year ended 30 June 2025 have not been substantially affected by any item, transaction or event of a material and unusual nature nor has any such item, transaction or event occurred in the interval between the end of that financial year and the date of this report.

Significant events

Significant events during the year are disclosed in Note 32 to the financial statements.

Subsequent events

Subsequent events during the year are disclosed in Note 33 to the financial statements.

Auditors

The auditors, KPMG PLT, have indicated their willingness to accept re-appointment.

The auditors' remuneration of the Group and of the Company during the year are as follows.

	Group RM'000	Company RM'000
Auditors' remuneration		
Audit fees		
- KPMG PLT	273	80
- Other auditors	79	-
Non-audit fees		
- KPMG PLT	<u>280</u>	<u>270</u>

Signed on behalf of the Board of Directors in accordance with a resolution of the Directors:

.....
Abdul Halim Bin Jantan
Director

.....
Datuk Haji Beroz Nikmal Bin Mirdin
Director

Kuala Lumpur

Date: 31 October 2025

Statements of financial position as at 30 June 2025

	Note	Group		Company	
		2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Assets					
Property, plant and equipment	2	10,553	96,354	3,876	4,483
Right-of-use assets	3	7,724	8,638	-	422
Intangible assets	4	95,064	-	-	-
Investment properties	5	29,100	29,140	1,650	1,690
Investments in subsidiaries	7	-	-	7,321	11,471
Investments in an associate	8	-	-	-	-
Other investments	9	394	394	356	356
Goodwill on consolidation	10	-	5,800	-	-
Trade receivables	11	-	3,038	-	-
Total non-current assets		142,835	143,364	13,203	18,422
Inventories	6	2,721	3,084	-	-
Trade and other receivables	11	28,808	34,788	120,118	117,134
Current tax assets		310	484	-	50
Cash and cash equivalents	12	1,518	4,204	142	183
		33,357	42,560	120,260	117,367
Assets classified as held for sale	13	-	25,067	-	25,067
Total current assets		33,357	67,627	120,260	142,434
Total assets		176,192	210,991	133,463	160,856

Statements of financial position as at 30 June 2025 (continued)

	Note	Group		Company	
		2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Equity					
Share capital	14	228,119	222,520	228,119	222,520
Other reserves	15	23	23	(92)	(92)
Accumulated losses		(111,675)	(80,144)	(149,429)	(126,409)
Equity attributable to owners of the Company		116,467	142,399	78,598	96,019
Non-controlling interests		-	-	-	-
Total equity		116,467	142,399	78,598	96,019
Liabilities					
Other payables	18	3,279	-	3,000	-
Borrowings	16	2,890	7,363	-	5,000
Lease liabilities		9,970	10,639	324	705
Deferred tax liabilities	17	1,937	2,839	106	1,007
Total non-current liabilities		18,076	20,841	3,430	6,712
Trade and other payables	18	24,912	39,776	35,378	50,563
Borrowings	16	15,885	7,285	15,738	7,190
Lease liabilities		725	665	319	372
Current tax liabilities		127	25	-	-
Total current liabilities		41,649	47,751	51,435	58,125
Total liabilities		59,725	68,592	54,865	64,837
Total equity and liabilities		176,192	210,991	133,463	160,856

The notes on pages 114 to 172 form an integral part of these financial statements.

Statements of profit or loss and other comprehensive income for the year ended 30 June 2025

	Note	Group		Company	
		2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Revenue	19	17,036	21,959	2,526	3,505
Cost of sales		(10,542)	(15,598)	-	-
Gross profit		6,494	6,361	2,526	3,505
Other income	20	2,045	7,184	274	7,111
Selling and marketing expenses		(1,175)	(1,427)	-	-
Administrative expenses		(36,692)	(31,517)	(24,695)	(21,449)
Net gain on impairment of financial assets		13	2,088	492	215
Other operating expenses		(1,650)	(1,863)	(1,084)	(574)
Results from operating activities		(30,965)	(19,174)	(22,487)	(11,192)
Finance income	21	409	254	194	-
Finance costs	22	(772)	(604)	(705)	(1,405)
Loss before tax	23	(31,328)	(19,524)	(22,998)	(12,597)
Tax expense	24	(203)	(375)	(22)	-
Loss and total comprehensive expense for the year		<u>(31,531)</u>	<u>(19,899)</u>	<u>(23,020)</u>	<u>(12,597)</u>
Loss attributable to:					
Owners of the Company		(31,531)	(19,899)	(23,020)	(12,597)
Non-controlling interests		-	-	-	-
Loss for the year		<u>(31,531)</u>	<u>(19,899)</u>	<u>(23,020)</u>	<u>(12,597)</u>
Total comprehensive expense attributable to:					
Owners of the Company		(31,531)	(19,899)	(23,020)	(12,597)
Non-controlling interests		-	-	-	-
Total comprehensive expense for the year		<u>(31,531)</u>	<u>(19,899)</u>	<u>(23,020)</u>	<u>(12,597)</u>
Basic loss per ordinary share (sen)	26	<u>(7.09)</u>	<u>(4.66)</u>		
Diluted loss per ordinary share (sen)	26	<u>(7.09)</u>	<u>(4.66)</u>		

The notes on pages 114 to 172 form an integral part of these financial statements.

Consolidated statement of changes in equity for the year ended 30 June 2025

← Attributable to owners of the Company →
 ↓ Non-distributable ↑

Group	Note	Share capital RM'000	Fair value reserve RM'000	Accumulated losses RM'000	Total RM'000	Non-		Total equity RM'000
						controlling interests RM'000	controlling interests RM'000	
At 1 July 2023		179,524	23	(55,498)	124,049	(747)		123,302
Issuance of ordinary shares pursuant to private placement	14	42,971	-	-	42,971	-		42,971
Issuance of ordinary shares pursuant to exercise of warrants	14	25	-	-	25	-		25
Changes in interest of a subsidiary	7	-	-	(4,747)	(4,747)	747		(4,000)
Total transactions with owners of the Company		42,996	-	(4,747)	38,249	-		38,996
Loss for the year		-	-	(19,899)	(19,899)	-		(19,899)
Total comprehensive expense for the year		-	-	(19,899)	(19,899)	-		(19,899)
At 30 June 2024		222,520	23	(80,144)	142,399	-		142,399

Consolidated statement of changes in equity for the year ended 30 June 2025 (continued)

Group	Note	← Attributable to owners of the Company →		Non-distributable		Non-controlling interests RM'000	Total equity RM'000
		Share capital RM'000	Fair value reserve RM'000	Accumulated losses RM'000	Total RM'000		
At 1 July 2024		222,520	23	(80,144)	142,399	-	142,399
Issuance of ordinary shares pursuant to private placement	14	4,800	-	-	4,800	-	4,800
Issuance of ordinary shares pursuant to exercise of warrants	14	799	-	-	799	-	799
Total transactions with owners of the Company		5,599	-	-	5,599	-	5,599
Loss for the year		-	-	(31,531)	(31,531)	-	(31,531)
Total comprehensive expense for the year		-	-	(31,531)	(31,531)	-	(31,531)
At 30 June 2025		228,119	23	(111,675)	116,467	-	116,467
	Note 14		Note 15				

The notes on pages 114 to 172 form an integral part of these financial statements.

Statements of changes in equity for the year ended 30 June 2025

Company	←Attributable to owners of the Company→			Total equity RM'000
	Share capital RM'000	Fair value reserve RM'000	Accumulated losses RM'000	
At 1 July 2023	179,524	(92)	(113,812)	65,620
Issuance of ordinary shares pursuant to private placement	42,971	-	-	42,971
Issuance of ordinary shares pursuant to exercise of warrants	25	-	-	25
Total transactions with owners of the Company	42,996	-	-	42,996
Loss and total comprehensive expense for the year	-	-	(12,597)	(12,597)
At 30 June 2024/1 July 2024	222,520	(92)	(126,409)	96,019
Issuance of ordinary shares pursuant to private placement	4,800	-	-	4,800
Issuance of ordinary shares pursuant to exercise of warrants	799	-	-	799
Total transactions with owners of the Company	5,599	-	-	5,599
Loss and total comprehensive expense for the year	-	-	(23,020)	(23,020)
At 30 June 2025	228,119	(92)	(149,429)	78,598
	Note 14	Note 15		

The notes on pages 114 to 172 form an integral part of these financial statements.

Statements of cash flows for the year ended 30 June 2025

	Note	Group		Company	
		2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Cash flows from operating activities					
Loss before tax		(31,328)	(19,524)	(22,998)	(12,597)
<i>Adjustments for:</i>					
Changes in fair value of investment properties	5	-	(4,840)	-	-
Depreciation of property, plant and equipment	2	1,182	1,205	446	515
Depreciation of right-of-use assets	3	649	835	-	60
Dividend income		(6)	(29)	(6)	(29)
Gain on disposal of property, plant and equipment		-	(100)	-	(27)
Gain on early termination of lease arrangement		-	(11)	-	-
Gain on waiver obtained for amount due to subsidiaries		-	-	(136)	(5,973)
Impairment loss on goodwill	10	5,800	5,300	-	-
Impairment loss on investment in subsidiaries		-	-	285	4,538
Impairment loss on property, plant and equipment	2	92	-	-	-
Inventories written down		114	374	-	-
Interest expense	22	772	604	705	1,405
Interest income	21	(409)	(254)	(194)	-
Loss on disposal of assets held for sale		1,567	-	1,567	-
Loss on disposal of investment properties		13	-	13	-
Loss on disposal of investment in subsidiaries		-	-	4,000	-
Net impairment of amounts due from subsidiaries		-	-	-	310
Net gain on impairment of financial assets		(13)	(2,088)	(492)	(215)
Property, plant and equipment written off		641	117	639	-
Remeasurement loss of assets classified as held for sale		-	133	-	133
Reversal of inventories written down		-	(54)	-	-
Unrealised foreign exchange loss		-	18	-	-
Operating loss before changes in working capital		(20,926)	(18,314)	(16,171)	(11,880)

Statements of cash flows for the year ended 30 June 2025 (continued)

	Note	Group		Company	
		2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Operating loss before changes in working capital (continued)					
Changes in working capital:					
Contract assets		4,034	749	-	-
Inventories		249	1,050	-	-
Subsidiaries		-	-	(5,327)	(27,120)
Trade and other receivables		9,218	(575)	7,791	(3,303)
Trade and other payables		(11,584)	4,082	(12,919)	12,254
Cash used in operations		(19,009)	(13,008)	(26,626)	(30,049)
Interest received		409	85	194	-
Interest paid		(2)	(6)	-	-
Real property gain tax paid		(909)	-	(909)	-
Tax refunded/(paid)		80	(105)	36	13
Net cash used in operating activities		(19,431)	(13,034)	(27,305)	(30,036)
Cash flows from investing activities					
Dividend received		6	29	6	29
Increase in investment in subsidiaries		-	-	-	(150)
Interest received		-	6	-	-
Net cash outflows on acquisition of additional interest in a subsidiary	7	-	(1,000)	-	(1,000)
Proceeds from disposal of assets classified as held for sale		19,190	180	19,190	180
Proceeds from disposal of property, plant and equipment		-	108	-	48
Proceeds from disposal of investment properties		27	-	27	-
Purchase of property, plant and equipment	A	(9,516)	(14,512)	(56)	(346)
Net cash from/(used in) investing activities		9,707	(15,189)	19,167	(1,239)

Statements of cash flows for the year ended 30 June 2025 (continued)

	Note	Group		Company	
		2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Cash flows from financing activities					
Drawdown of term financing loan		689	-	-	-
Interest paid		(2,012)	(2,539)	(705)	(1,405)
Issuance of shares pursuant to exercise of warrants		799	25	799	25
Issuance of shares pursuant to private placement		4,800	42,971	4,800	42,971
Payment of lease liabilities	B	(676)	(762)	(345)	(363)
Repayment of term financing loans		(1,360)	(12,104)	(1,250)	(12,047)
Net cash from financing activities		2,240	27,591	3,299	29,181
Net decrease in cash and cash equivalents					
		(7,484)	(632)	(4,839)	(2,094)
Cash and cash equivalents at 1 July		(2,986)	(2,354)	(7,007)	(4,913)
Cash and cash equivalents at 30 June	C	(10,470)	(2,986)	(11,846)	(7,007)

Notes to the statements of cash flows

A. Purchase of property, plant and equipment

	Group		Company	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Purchase of property, plant and equipment in cash flows	9,516	14,512	56	346
Interest expense capitalised	1,240	1,940	-	-
Purchase through lease arrangements	-	1,231	-	1,231
Additions to property, plant and equipment	10,756	17,683	56	1,577

Statements of cash flows for the year ended 30 June 2025 (continued)

Notes to the statements of cash flows (continued)

B. Cash outflows for leases as a lessee

	Group		Company	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Included in net cash used in operating activities:				
Payment relating to short-term leases	366	545	284	323
Included in net cash used in financing activities:				
Payment of lease liabilities	676	762	345	363
Payment on interest of lease liabilities	538	527	27	19
Total cash outflows for leases	1,580	1,834	656	705

C. Cash and cash equivalents

Cash and cash equivalents included in the statements of cash flows comprise the following statements of financial position amounts:

	Note	Group		Company	
		2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Cash and cash equivalents	12	1,518	4,204	142	183
Overdraft facilities	16	(11,988)	(7,190)	(11,988)	(7,190)
		<u>(10,470)</u>	<u>(2,986)</u>	<u>(11,846)</u>	<u>(7,007)</u>
Cash and cash equivalents in the statements of cash flows		(10,470)	(2,986)	(11,846)	(7,007)

Statements of cash flows for the year ended 30 June 2025 (continued)

Reconciliation of movements of liabilities to cash flows arising from financing activities

Group	At 1.7.2023				At 30.6.2024/1.7.2024				Net changes from financing cash flows		At 30.6.2025	
	RM'000	Additions RM'000	Others RM'000	RM'000	RM'000	RM'000	Remeasurement RM'000	Others RM'000	RM'000	RM'000	RM'000	RM'000
Term loans	19,562	-	-	(12,104)	7,458	-	-	-	-	(671)	6,787	
Lease liabilities	11,404	1,231	(569)	(762)	11,304	157	157	(90)	(90)	(676)	10,695	
	30,966	1,231	(569)	(12,866)	18,762	157	157	(90)	(90)	(1,347)	17,482	
Company												
Term loans	17,047	-	-	(12,047)	5,000	-	-	-	-	(1,250)	3,750	
Lease liabilities	209	1,231	-	(363)	1,077	-	-	(89)	(89)	(345)	643	
	17,256	1,231	-	(12,410)	6,077	-	-	(89)	(89)	(1,595)	4,393	

The notes on pages 114 to 172 form an integral part of these financial statements.

Notes to the financial statements

Jentayu Sustainables Berhad is a public limited liability company, incorporated and domiciled in Malaysia and is listed on the Main Market of Bursa Malaysia Securities Berhad. The addresses of the principal place of business and registered office of the Company are as follows:

Principal place of business

Unit 25-01, Level 25
Menara Felda
11 Persiaran KLCC
50450 Kuala Lumpur

Registered office

Office Suite No. 603 Block C
Pusat Dagangan Phileo Damansara 1
No. 9, Jalan 16/11 Off Jalan Damansara
46350 Petaling Jaya
Selangor

The consolidated financial statements of the Company as at and for the financial year ended 30 June 2025 comprise the Company and its subsidiaries (together referred to as the “Group” and individually referred to as “Group entities”). The consolidated financial statements of the Company as at and for the financial year ended 30 June 2025 do not include other entities.

The Company is principally engaged in investment holding, trading and distribution of building materials and other products, whilst the principal activities of the subsidiaries are as stated in Note 7 to the financial statements. There has been no significant change in the nature of these activities during the financial year.

These financial statements were authorised for issue by the Board of Directors on 31 October 2025.

1. Basis of preparation

(a) Statement of compliance

The financial statements of the Group and the Company have been prepared in accordance with MFRS Accounting Standards as issued by the Malaysian Accounting Standards Board (“MFRS Accounting Standards”), IFRS Accounting Standards as issued by the International Accounting Standards Board (“IFRS Accounting Standards”) and the requirements of the Companies Act 2016 in Malaysia.

1. Basis of preparation (continued)

(a) Statement of compliance (continued)

The following are accounting standards, interpretations and amendments of the MFRS Accounting Standards that have been issued by the Malaysian Accounting Standards Board (“MASB”) but have not been adopted by the Group and the Company:

MFRS Accounting Standards, interpretations and amendments effective for annual periods beginning on or after 1 January 2025

- Amendments to MFRS 121, *The Effects of Changes in Foreign Exchange Rates – Lack of Exchangeability*

MFRS Accounting Standards, interpretations and amendments effective for annual periods beginning on or after 1 January 2026

- Amendments to MFRS 9, *Financial Instruments* and MFRS 7, *Financial Instruments: Disclosures – Classification and Measurement of Financial Instruments*
- Amendments that are part of Annual Improvements – Volume 11:
 - Amendments to MFRS 1, *First-time Adoption of Malaysian Financial Reporting Standards*
 - Amendments to MFRS 7, *Financial Instruments: Disclosures*
 - Amendments to MFRS 9, *Financial Instruments*
 - Amendments to MFRS 10, *Consolidated Financial Statements*
 - Amendments to MFRS 107, *Statement of Cash Flows*
- Amendments to MFRS 9, *Financial Instruments* and MFRS 7, *Financial Instruments: Disclosures – Contracts Referencing Nature-dependent Electricity*

MFRS Accounting Standards, interpretations and amendments effective for annual periods beginning on or after 1 January 2027

- MFRS 18, *Presentation and Disclosure in Financial Statements*
- MFRS 19, *Subsidiaries without Public Accountability: Disclosures*

MFRS Accounting Standards, interpretations and amendments effective for annual periods beginning on or after a date yet to be confirmed

- Amendments to MFRS 10, *Consolidated Financial Statements* and MFRS 128, *Investments in Associates and Joint Ventures – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*

1. Basis of preparation (continued)

(a) Statement of compliance (continued)

The Group and the Company plan to apply the abovementioned accounting standards, interpretations and amendments:

- from the annual period beginning on 1 July 2025 for the amendments that are effective for annual periods beginning on or after 1 January 2025.
- from the annual period beginning on 1 July 2026 for the amendments that are effective for annual periods beginning on or after 1 January 2026.
- from the annual period beginning on 1 July 2027 for the accounting standards that are effective for annual periods beginning on or after 1 January 2027, except for MFRS 19, *Subsidiaries without Public Accountability: Disclosures*, which is not applicable to the Group and the Company.

The initial application of the accounting standards, amendments or interpretations are not expected to have any material financial impact to the current period and prior period financial statements of the Group and the Company.

(b) Basis of measurement

The financial statements of the Group and the Company have been prepared on the historical cost basis except for investment property which is measured based on fair value.

The Group and the Company incurred a net loss of RM31,531,000 and RM23,020,000, respectively, during the financial year ended 30 June 2025 and as of that date, the Group has net current liabilities of RM8,292,000.

The principal activities of the Company are investment holding and the provision of management services to its subsidiaries. Thus, the ability of the Company to continue as going concern are dependent amongst others, the ability of the subsidiaries of the Group to achieve profitable operations and to obtain financial fundings.

These conditions indicating the existence of a material uncertainty which may cast significant doubt about the Group's and the Company's ability to meet their obligations as and when they fall due and to continue as going concerns.

The Directors have prepared and considered projected financial information based on assumptions and events that may occur for the next twelve months from the reporting date in evaluating the Group's and the Company's ability to continue as going concerns. The projected financial information includes the following fund raising plans:

- (i) conversion of warrants by a shareholder of the Company;
- (ii) advances from a Director of the Company (who is also a shareholder of the Company) for working capital requirement purpose;
- (iii) advances from a third party for working capital requirement purpose; and

1. Basis of preparation (continued)

(b) Basis of measurement (continued)

(iv) to raise fund of approximately RM45 million through private placement up to 119,419,144 ordinary shares, representing approximately 20% of total number of issued shares to third party investors. This has been approved by the authority and is subject to the approval by the shareholders and subscriptions by third party investors, in a shareholders' meeting to be held in December 2025. The Company plans to raise funds of approximately RM21.9 million via two tranches in December 2025 and January 2026, respectively.

In the event that, the private placement exercises in December 2025 and January 2026 did not materialise, the abovementioned shareholder together with the abovementioned Director have undertaken and committed to provide the necessary financial support through advances or conversion of their remaining unexercised warrants in the Company, up to the amount expected to be raised from the private placement exercises in December 2025 and January 2026.

Subsequent to the reporting date, the abovementioned shareholder has exercised the rights to convert 7,575,758 units of warrants for a total cash consideration of RM5,000,000, which was received on 29 October 2025. The Group and the Company have also received advances from the abovementioned Director and third party on 29 October 2025, amounting to RM5,000,000 and RM3,000,000, respectively. These cash inflows have improved the working capital position of the Group and the Company.

The Directors also believe that the successful completion of the private placement exercises, as mentioned above, will be achieved in December 2025 and January 2026 and the cash inflows from the exercises will further enhance the working capital position of the Group and the Company and support the Group's and the Company's ability to continue as going concerns in the next twelve months.

Accordingly, the Directors believe that there is no material uncertainty that may cast significant doubt on the Group's and the Company's ability to continue as going concern and it is appropriate to prepare the financial statements of the Group and the Company on going concern basis.

Furthermore, the Group has also signed a Power Purchase Agreement ("PPA") with Sabah Electricity Sdn. Bhd., in April 2025, to develop two run-of-river hydroelectric generating facilities with an aggregate net capacity of 162MW in Hulu Sungai Padas, Sipitang, Sabah ("Project Oriole") and the Group is finalising the terms of financing facilities with potential lenders for the construction phase of Project Oriole. The financing facilities is expected to be finalised in the second quarter of year 2026. The Directors believe that cash inflows from Project Oriole will generate long-term operating cash inflows and provide stability for the Group's and the Company's operations.

1. Basis of preparation (continued)

(c) Functional and presentation currency

These financial statements are presented in Ringgit Malaysia (“RM”), which is the Company’s functional currency. All financial information is presented in RM and has been rounded to the nearest thousand, unless otherwise stated.

(d) Use of estimates and judgements

The preparation of the financial statements in conformity with MFRS Accounting Standards requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

There are no significant areas of estimation uncertainty and critical judgements in applying accounting policies that have significant effect on the amounts recognised in the financial statements other than those disclosed in the following notes:

- Note 3 - extension options of leases
- Note 5 - valuation of investment properties
- Note 10 - measurement of the recoverable amount of cash-generating unit
- Note 11 - measurement of expected credit losses (“ECL”) of receivables

2. Property, plant and equipment

Group	Land and buildings RM'000	Rooftop solar power plant RM'000	Plant, machinery and tools RM'000	Motor vehicles RM'000	Office renovation, furniture and fittings RM'000	Office equipment and computers RM'000	Capital work in progress RM'000	Total RM'000
Cost								
At 1 July 2023	4,669	-	1,806	886	8,748	6,305	71,319	93,733
Additions	-	1,300	29	1,327	992	130	13,905	17,683
Write off and disposals	-	-	(44)	(600)	(263)	(3,449)	(71)	(4,427)
Reclassification	-	-	175	-	341	-	(516)	-
At 30 June 2024/1 July 2024	4,669	1,300	1,966	1,613	9,818	2,986	84,637	106,989
Additions	-	-	220	-	24	85	10,427	10,756
Write off and disposals	-	-	-	-	(3,050)	(40)	-	(3,090)
Reclassification from right-of-use assets (Note 3)	-	-	-	603	-	-	-	603
Reclassification to intangible assets (Note 4)	-	-	-	-	-	-	(95,064)	(95,064)
At 30 June 2025	4,669	1,300	2,186	2,216	6,792	3,031	-	20,194
Accumulated depreciation and impairment loss								
At 1 July 2023	718	-	1,281	772	4,931	6,031	-	13,733
Charge for the year	72	36	174	114	721	88	-	1,205
Write off and disposals	-	-	(44)	(599)	(250)	(3,410)	-	(4,303)
At 30 June 2024/1 July 2024	790	36	1,411	287	5,402	2,709	-	10,635
Charge for the year	72	58	164	225	537	126	-	1,182
Write off and disposals	-	-	-	-	(2,411)	(38)	-	(2,449)
Impairment loss	-	92	-	-	-	-	-	92
Reclassification from right-of-use assets (Note 3)	-	-	-	181	-	-	-	181
At 30 June 2025	862	94	1,575	693	3,528	2,797	-	9,549
Accumulated depreciation	-	92	-	-	-	-	-	92
Accumulated impairment loss	862	186	1,575	693	3,528	2,797	-	9,641

2. Property, plant and equipment (continued)

Group	Land and buildings RM'000	Rooftop solar power plant RM'000	Plant, machinery and tools RM'000	Motor vehicles RM'000	Office renovation, furniture and fittings RM'000	Office equipment and computers RM'000	Capital work in progress RM'000	Total RM'000
Carrying amounts								
At 1 July 2023	3,951	-	525	114	3,817	274	71,319	80,000
At 30 June 2024/1 July 2024	3,879	1,264	555	1,326	4,416	277	84,637	96,354
At 30 June 2025	3,807	1,114	611	1,523	3,264	234	-	10,553

2. Property, plant and equipment (continued)

Company	Freehold land and buildings RM'000	Plant, machinery and tools RM'000	Motor vehicles RM'000	Office renovation, furniture and fittings RM'000	Office equipment and computers RM'000	Total RM'000
Cost						
At 1 July 2023	1,000	13	98	5,127	4,534	10,772
Additions	-	-	1,327	164	86	1,577
Disposal	-	-	(98)	(57)	(2,460)	(2,615)
At 30 June 2024/1 July 2024	1,000	13	1,327	5,234	2,160	9,734
Additions	-	-	-	-	56	56
Write off and disposals	-	-	-	(3,021)	(3)	(3,024)
Reclassification from right-of-use assets	-	-	603	-	-	603
At 30 June 2025	1,000	13	1,930	2,213	2,213	7,369
Accumulated depreciation						
At 1 July 2023	36	12	98	2,793	4,391	7,330
Charge for the year	7	1	74	366	67	515
Disposal	-	-	(98)	(38)	(2,458)	(2,594)
At 30 June 2024/1 July 2024	43	13	74	3,121	2,000	5,251
Charge for the year	8	-	193	186	59	446
Write off and disposals	-	-	-	(2,382)	(3)	(2,385)
Reclassification from right-of-use assets	-	-	181	-	-	181
At 30 June 2025	51	13	448	925	2,056	3,493
Carrying amounts						
At 1 July 2023	964	1	-	2,334	143	3,442
At 30 June 2024/1 July 2024	957	-	1,253	2,113	160	4,483
At 30 June 2025	949	-	1,482	1,288	157	3,876

2. Property, plant and equipment (continued)

2.1 Additions of capital work-in-progress

Included in additions of capital work-in-progress during the financial year are as follows:

	Group	
	2025 RM'000	2024 RM'000
Interest expense capitalised at 5.5% per annum	1,240	1,940
Personnel expenses:		
- Salaries and other emoluments	2,035	1,366
- Defined contribution plan	212	157
	1,467	3,463

2.2 Property, plant and equipment pledged as securities to financial institutions

Net carrying amount of property, plant and equipment pledged as securities for bank borrowings is as follows:

	Group	
	2025 RM'000	2024 RM'000
Leasehold land and buildings	3,154	3,210

The details of the bank borrowings are disclosed in Note 16 to the financial statements.

2.3 Material accounting policy information

(a) Recognition and measurement

Items of property, plant and equipment are measured at cost less any accumulated depreciation and any accumulated impairment losses.

Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

(b) Depreciation

Depreciation is recognised in profit or loss on a straight-line basis over the estimated useful lives of each component of an item of property, plant and equipment from the date that they are available for use. Property, plant and equipment under construction are not depreciated until the assets are ready for their intended use. Freehold land with an indefinite life is not depreciated.

2. Property, plant and equipment (continued)

2.3 Material accounting policy information (continued)

(b) Depreciation (continued)

The estimated depreciation rate for the current and comparative periods are as follows:

• Freehold buildings	2%
• Rooftop solar power plants	5%
• Plant, machinery and tools	10%
• Motor vehicles	10 - 20%
• Office renovation, furniture and fittings	10 - 33%
• Office equipment and computers	10 - 33%

3. Right-of-use assets

Group	Buildings RM'000	Motor vehicles RM'000	Staff hostel RM'000	Hospital equipment RM'000	Total RM'000
At 1 July 2023	9,428	482	46	75	10,031
Additions	199	-	-	-	199
Depreciation for the year	(661)	(60)	(39)	(75)	(835)
Disposal	(757)	-	-	-	(757)
At 30 June 2024/ 1 July 2024	8,209	422	7	-	8,638
Remeasurement	20	-	137	-	157
Depreciation for the year	(608)	-	(41)	-	(649)
Reclassification to property, plant and equipment	-	(422)	-	-	(422)
At 30 June 2025	7,621	-	103	-	7,724

Company	Motor vehicles RM'000
At 1 July 2023	482
Depreciation for the year	(60)
At 30 June 2024/1 July 2024	422
Reclassification to property, plant and equipment	(422)
At 30 June 2025	-

3. Right-of-use assets (continued)

3.1 Extension option

The Group determines the lease term with any periods covered by an option to extend the lease if it is reasonably certain to be exercised.

The Group has several lease contracts that include extension and termination options. The Group applies judgement in evaluating whether it is reasonably certain whether or not to exercise the option to renew or terminate the lease. That is, it considers all relevant factors that create an economic incentive for it to exercise either the renewal or termination. After the commencement date, the Group reassesses the lease term if there is a significant event or change in circumstances that is within its control and affects its ability to exercise or not to exercise the option to renew or to terminate. The Group typically exercises its option to renew for those leases with renewal option.

3.2 Material accounting policy information

(a) Lease and non-lease components

At inception or on reassessment of a contract that contains a lease component, the Group allocates the consideration in the contract to each lease and non-lease component on the basis of their relative stand-alone prices. However, for leases of properties in which the Group is a lessee, it has elected not to separate non-lease components and will instead account for the lease and non-lease components as a single lease component.

(b) Recognition exemption

The Group has elected not to recognise right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets. The Group recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

(c) Termination option

A lease is no longer enforceable when the lessee and the lessor each has the right to terminate the lease without permission from the other party with no more than an insignificant penalty, and not to recognise right-of-use assets and lease liabilities.

4. Intangible assets

Group	Interest over Power Purchase Agreement RM'000
At 1 July 2024	-
Reclassification from property, plant and equipment	<u>95,064</u>
At 30 June 2025	<u><u>95,064</u></u>

On 14 April 2025, Oriole Hydro Padas Sdn. Bhd. (“OHPSB”), a subsidiary of the Group, entered into a Power Purchase Agreement (“PPA”) with the Sabah Electricity Sdn. Bhd. (“Sabah Electricity”) to design, construct, own, operate and maintain two run-of-river hydroelectric generating facilities with an aggregate net capacity of 162MW in Hulu Sungai Padas, Sipitang, Sabah (“the facility”), to generate and deliver electrical energy to Sabah Electricity. The PPA will expire on the day before the 40th anniversary of the commercial operation date of the facility, unless extended in accordance with the agreement. At the end of the term, the facility is required to be transferred back to Sabah Electricity in a well maintained and operational condition. Therefore, the PPA is scoped in under the framework of IC Interpretation 12, *Service Concession Arrangement*, and reclassified as intangible assets.

4.1 Initial measurement

The intangible assets comprise fair value of the consideration receivable for the construction cost of the facility during the stage of construction.

5. Investment properties

At fair value	Group		Company	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
At 1 July	29,140	49,500	1,690	26,890
Disposals	(40)	-	(40)	-
Transfer to assets classified as held for sale	-	(25,200)	-	(25,200)
Change in fair value recognised in profit or loss	-	4,840	-	-
At 30 June	<u>29,100</u>	<u>29,140</u>	<u>1,650</u>	<u>1,690</u>

The investment properties comprise the following:

	Group		Company	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Freehold land and buildings	28,480	28,520	1,650	1,690
Leasehold land and buildings	<u>620</u>	<u>620</u>	<u>-</u>	<u>-</u>
	<u>29,100</u>	<u>29,140</u>	<u>1,650</u>	<u>1,690</u>

In previous year, the strata title of the Group's and of the Company's buildings with the net carrying amounts of RM160,000 and RM40,000 respectively were yet to be issued by the relevant authorities. The relevant strata title has been issued by the authorities during the year.

5.1 Nature of leasing activities

One of the investment properties comprise a residential unit that is leased to a third party. The leases contains an initial non-cancellable period of 3 years. Subsequent renewals are negotiated with the lessee and on average renewal periods are 3 years. The Group does not charge variable lease payments that do not depend on an index or rate.

5.2 Investment properties pledged as securities to financial institutions

Net carrying amount of investment properties pledged as securities for bank borrowings is as follows:

	Group		Company	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Freehold land and buildings	<u>27,730</u>	<u>27,730</u>	<u>1,650</u>	<u>1,650</u>

The details of the bank borrowings are disclosed in Note 16 to the financial statements.

5. Investment properties (continued)

5.3 Other income and expenses recognised in the profit or loss in relation to investment properties

	Group		Company	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Rental income	<u>83</u>	<u>161</u>	<u>17</u>	<u>128</u>
Direct operating expenses:				
- income generating investment properties	5	22	4	22
- non-income generating investment properties	<u>40</u>	<u>41</u>	<u>10</u>	<u>4</u>

5.4 Fair value information

Investment properties are measured with level 2 fair value, which has been determined based on valuation performed by independent valuer with recent experience in the location and category of properties being valued at the end of the reporting period using the sales comparison approach. Sales price of comparable properties in close proximity are adjusted for the differences in key attributes such as property size. The most significant input into this valuation approach is price per square foot of comparable properties. There has been no change to the valuation technique during the financial year.

5.5 Material accounting policy information

Investment properties are measured subsequently at fair value with any changes therein recognised in profit or loss for the period in which they arise.

6. Inventories

	Group	
	2025 RM'000	2024 RM'000
Current		
Trading goods	385	748
Completed properties	<u>2,336</u>	<u>2,336</u>
	<u>2,721</u>	<u>3,084</u>
Recognised in profit or loss:		
Inventories recognised as cost of sales	9,500	13,880
Write-down to net realisable value (included in cost of sales)	114	374
Reversal of write-down (included in cost of sales)	<u>-</u>	<u>(54)</u>

6.1 Material accounting policy information

Inventories are measured at the lower of cost and net realisable value. The cost of inventories is calculated using the weighted average method.

7. Investments in subsidiaries

	Company	
	2025 RM'000	2024 RM'000
Unquoted shares, at cost		
At 1 July	47,960	43,809
Additions	-	4,151
Write-off	(1,968)	-
Disposal	(4,000)	-
At 30 June	41,992	47,960
Quasi loans	29,085	29,085
Capital contributions to subsidiaries	1,879	1,744
Less: Accumulated impairment losses		
At 1 July	(67,318)	(62,780)
Additions	(285)	(4,538)
Write-off	1,968	-
At 30 June	(65,635)	(67,318)
	7,321	11,471

The impairment losses were recognised to adjust the carrying amount of investment in subsidiaries as the recoverable amounts were lower than the carrying amount. Impairment losses on investment in subsidiaries and quasi loans are included in other expenses.

Details of the Level 3 fair value method used in obtaining the recoverable amounts are as follows:

Valuation method and key inputs	Significant unobservable inputs	Relationship of unobservable inputs and fair value
Adjusted net asset method which derives the fair value of an investee's equity instruments by reference to the fair value of its assets and liabilities	Fair value of individual assets and liabilities	The higher the fair value, the higher the value of net assets

Capital contributions to subsidiaries are arising from waiver provided by the Company to the subsidiaries for amount due from the subsidiaries. These capital contributions accounted for as the Company's net shareholders' investments in subsidiaries and are stated at cost.

In October 2023, the Company acquired an additional 21% interest in Oriole Power Sdn. Bhd. ("OPSB") for RM4,000,000 in cash with payables amounting to RM3,000,000 (see Note 18) and this resulted OPSB to be a wholly-owned subsidiary of the Company. The Group recognised a decrease in non-controlling interests and an increase in accumulated losses. The effect of changes in equity interest in OPSB that is attributable to owners of the Company is not disclosed as the net impact of the transaction is not material. Subsequently, in April 2025, the Company had disposed its entire interest in OPSB, for cash consideration of RM1 to a wholly-owned subsidiary, Jentayu Power Sdn. Bhd. and resulting a loss on disposal of investment in subsidiaries amounting to RM4,000,000.

7. Investments in subsidiaries (continued)

Details of the subsidiaries are as follows:

Name of subsidiaries	Principal place of business/ Country of incorporation	Principal activities	Effective ownership interest and voting interest	
			2025 %	2024 %
Armor Master Sdn. Bhd.	Malaysia	Operation of generation facilities that produce electricity energy, operation of transmission, and sales of electricity	100	100
Better Living Grand Sdn. Bhd. #	Malaysia	Dormant	100	100
Eager Vest Sdn. Bhd. #	Malaysia	Dormant	100	100
Glorious Future Sdn. Bhd. #	Malaysia	Dormant	100	100
Homemart Distribution Centre Sdn. Bhd. #	Malaysia	Provision of warehousing services	100	100
Ipmuda Architectural Products Sdn. Bhd. #	Malaysia	Trading in locksets and architectural hardware products	100	100
Ipmuda Borneo Sdn. Bhd. #	Malaysia	Trading and distribution of building materials	100	100
Ipmuda Buildermart Sdn. Bhd.	Malaysia	Trading in building materials	100	100
Ipmuda Development Sdn. Bhd. #	Malaysia	Trading in building materials	100	100
Ipmuda Edar Sdn. Bhd.#	Malaysia	Trading and distribution of lubricants and fuel	100	100
Ipmuda Properties Sdn. Bhd.	Malaysia	Property development	100	100
Ipmuda Construction & Engineering Sdn. Bhd.#	Malaysia	Contractors to the construction industry and trading in construction materials	100	100
Oriole Power Sdn. Bhd.	Malaysia	Operation of generation facilities that produce electric energy	100	100
Oriole Hydro Maligan Sdn. Bhd.#	Malaysia	Renewable energy and generation of power plants	70	70

7. Investments in subsidiaries (continued)

Details of the subsidiaries are as follows: (continued)

Name of subsidiaries	Principal place of business/ Country of incorporation	Principal activities	Effective ownership interest and voting interest	
			2025 %	2024 %
Oriole Hydro Padas Sdn. Bhd.	Malaysia	Renewable energy and generation of power plants	70	70
Ipmuda Selatan Sdn. Bhd. #	Malaysia	Trading in building materials	100	100
Ipmuda Tiles & Sanitarywares Sdn. Bhd. #	Malaysia	Trading and distribution of tiles, marble and sanitaryware products	100	100
Ipmuda Timuran Sdn. Bhd. #	Malaysia	Trading in building materials	100	100
Ipmuda Utara Sdn. Bhd. #	Malaysia	Trading in building materials	100	100
Jentayu Life Sdn. Bhd. #	Malaysia	Dormant	100	100
Jentayu Energy Services Sdn. Bhd. #	Malaysia	Dormant	100	100
Mudacare Sdn. Bhd. #	Malaysia	Dormant	100	100
Perak Metal Industries Sdn. Bhd. #	Malaysia	Dormant	100	100
Roset-BLG Sdn. Bhd.	Malaysia	Letting of properties	100	100
Sitolly Co. Sdn. Bhd. #	Malaysia	Dormant	-*	80
Victory Rally Sdn. Bhd. #	Malaysia	Dormant	100	100
Jentayu Power Sdn. Bhd. #	Malaysia	Dormant	100	100
Jentayu Green Initiatives Sdn. Bhd.	Malaysia	Consultancy services other than architecture engineering and management consultants	100	100
Roset Interiors Sdn. Bhd.#	Malaysia	Dormant	100	100
Ultimate Forte Sdn. Bhd.	Malaysia	Private hospital	100	100

Not audited by KPMG PLT

* Liquidated during the financial year

7. Investments in subsidiaries (continued)

7.1 Non-controlling interests

The summarised financial information of non-controlling interests have not been presented as the non-controlling interests are immaterial to the Group.

7.2 Material accounting policy information

Investments in subsidiaries are measured in the Company's statement of financial position at cost less any impairment losses.

Quasi loans represent advances and payments made on behalf of which the settlement is neither planned nor likely to occur in the foreseeable future. These amounts are, in substance, a part of the Company's net investment in the subsidiaries. The quasi loans are stated at cost less accumulated impairment losses, if any.

8. Investments in an associate

	Group		Company	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Unquoted shares, at cost	49	49	49	49
Write-off	(7)	-	(49)	-
Share of post-acquisition losses	(42)	(42)	-	-
	-	7	-	49
Less: Accumulated impairment losses	(7)	(7)	(49)	(49)
Write-off	7	-	49	-
	-	-	-	-

Details of the associate are as follows:

Name of entity	Principal place of business	Nature of the relationship	Effective ownership interest and voting interest	
			%	%
Budimex Sdn. Bhd.	Malaysia	Supply of building materials to the Group	-	49

The associate has been liquidated in October 2024.

The summarised financial information for the associate has not been presented as the associate is immaterial to the Group.

8.1 Material accounting policy information

Investments in associates are measured in the Company's statement of financial position at cost less any impairment losses.

9. Other investments

	Group		Company	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Non-current				
Quoted shares in Malaysia	38	38	-	-
Club membership	356	356	356	356
	<u>394</u>	<u>394</u>	<u>356</u>	<u>356</u>
Represented by:				
At fair value	<u>394</u>	<u>394</u>	<u>356</u>	<u>356</u>
Market value:				
- Quoted shares	38	38	-	-
- Club membership	356	356	356	356

The Group and the Company designated the investment in equity securities and club membership as fair value through other comprehensive income because these investments represent the investments that the Group and the Company intend to hold for long-term strategic purpose.

10. Goodwill on consolidation

	Group	
	2025 RM'000	2024 RM'000
Goodwill arising from business combination	16,230	16,230
Less: Accumulated impairment losses	<u>(16,230)</u>	<u>(10,430)</u>
	<u>-</u>	<u>5,800</u>

Initial recognition

On 21 February 2022, the Company acquired 8,800,000 ordinary shares representing 100% equity interest in Ultimate Forte Sdn. Bhd. ("UFSB") for a total purchase consideration of RM17,434,000, which was settled by a combination of cash consideration of RM6,679,000 and 18,867,700 new ordinary shares of the Company at fair value of RM0.57 each which amounted to RM10,755,000, whereby the fair value of the share of the Company is the published price of the share on the acquisition date. The fair value of net assets of UFSB at the acquisition date was RM1,204,000.

10. Goodwill on consolidation (continued)

Impairment test for cash-generating unit (“CGU”) containing goodwill

Goodwill has been allocated, at acquisition date, to the Group’s CGU, being UFSB, which is in the healthcare business segment. The goodwill represents the CGU within the Group at which the goodwill was monitored for internal management purposes. The Group has exercised significant judgement in assessing the CGU’s recoverable amount using value-in-use.

The recoverable amount of a CGU is determined based on its value-in-use, determined by discounting future cash flow projections to their present value equivalent using a rate of return that reflects the relative risk of cash flows, as well as the time value of money. The future cash flow projections is prepared based on financial budgets approved by management.

The key assumptions used for determination of value-in-use are as follows:

	2025	2024
Patients per month	90 to 98	72 to 107
Pre-tax discount rate	<u>11.50%</u>	<u>11.50%</u>

The values assigned to key assumptions is in respect of management’s assessment of future trends in the industry and historical average inputs.

Consequent to the assessment, the carrying amount of the CGU of RM15,482,000 exceeded the estimated recoverable amount of RM9,682,000, hence the Group recognised an impairment loss amounting to RM5,800,000 in profit or loss for the financial year ended 30 June 2025. Any adverse changes in a key assumptions may result in a further impairment losses to be recognised.

The above estimates are particularly sensitive to the following assumptions:

- i) an increase in 0.5% in discount rate will result in a further impairment losses to be recognised for the CGU of RM335,000; and
- ii) a reduction of 2% in number of patients per month will result in a further impairment loss to be recognised for the CGU of RM1,362,000.

11. Trade and other receivables

	Note	Group		Company	
		2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Non-current					
Trade receivables from contracts with customers	11.1	-	3,038	-	-
Current					
Trade					
Trade receivables from contracts with customers	11.1	4,266	2,206	-	-
Non-trade					
Contract assets	11.2	1,286	5,321	-	-
Amounts due from subsidiaries	11.3	-	-	98,870	92,808
Other receivables	11.4	5,408	1,301	4,310	89
Deposits	11.5	16,988	17,087	16,624	16,659
Prepayments	11.6	860	8,873	314	7,578
		24,542	32,582	120,118	117,134
		28,808	34,788	120,118	117,134

11.1 As of 30 June 2025, included in trade receivables are receivables related to disposal of land for property development purpose amounting to RM1,950,000 (2024: RM3,038,000), where the repayment term was based on an agreed repayment schedule.

11.2 Contract assets primarily relates to retentions for work completed on construction contract but not yet billed as at the reporting date. Retentions are unsecured, interest free and are expected to be collected within 1 year. The change in contract assets is arising from billing made during the year.

11.3 The non-trade amount due from subsidiaries is unsecured, interest free and repayable on demand.

11.4 As of 30 June 2025, included in other receivables are receivables related to land previously classified as held for sale and has been disposed during the year (see Note 13), amounting to RM4,310,000 (2024: Nil).

11.5 Included in deposits are the refundable deposits paid by the Group and the Company to acquire new entities amounting to RM16,000,000 (2024: RM16,000,000) in relation to the proposed acquisitions as disclosed in Note 32 to the financial statements.

11.6 In previous year, included in prepayments were the capitalisation of professional expenses amounting to RM6,354,000 related to new shares to be issued in relation to the proposed acquisitions (see Note 32). Subsequently, it has been expense-off during the financial year.

11. Trade and other receivables (continued)

11.7 Offsetting of financial assets and financial liabilities

The following table provides information of financial assets and liabilities that have been set off for presentation purpose:

	Note	Gross amount RM'000	Balances that are set off RM'000	Net carrying amount in the statement of financial position RM'000
2025				
Amounts due from subsidiaries		184,801	(85,931)	98,870
Amounts due to subsidiaries	18	<u>(114,637)</u>	<u>85,931</u>	<u>(28,706)</u>
2024				
Amounts due from subsidiaries		179,894	(87,086)	92,808
Amounts due to subsidiaries	18	<u>(115,058)</u>	<u>87,086</u>	<u>(27,972)</u>

Amounts due from/(to) subsidiaries were set off for presentation purpose because they have enforceable right to set off and they intend either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

12. Cash and cash equivalents

	Note	Group		Company	
		2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Cash and bank balances		<u>1,518</u>	<u>4,204</u>	<u>142</u>	<u>183</u>
Cash and cash equivalents in statements of financial position		1,518	4,204	142	183
Bank overdraft	16	<u>(11,988)</u>	<u>(7,190)</u>	<u>(11,988)</u>	<u>(7,190)</u>
Cash and cash equivalents in the statements of cash flows		<u>(10,470)</u>	<u>(2,986)</u>	<u>(11,846)</u>	<u>(7,007)</u>

Included in cash and bank balances of the Group is an amount of RM238,000 (2024: RM234,000) which is maintained in the designated Housing Development Account pursuant to the Housing Development (Control and Licensing) Act 1966 and Housing Development Account) Regulations 1991.

These balances are restricted for use on expenditure related to the development projects. The surplus monies, if any, can be withdrawn from such accounts after the project has been completed and developer's obligation has been fulfilled in accordance with the relevant laws and regulations.

13. Assets classified as held for sale

	Note	Group and Company 2025 RM'000	2024 RM'000
Assets classified as held for sale		-	25,067
At 1 July		25,067	180
Disposals	13.1	(25,067)	(180)
Transfer from investment properties		-	25,200
Impairment loss		-	(133)
At 30 June		-	25,067

13.1 Disposals

On 23 November 2023, the Company agreed to dispose a piece of freehold residential development land amounting RM25,000,000 at cost, and entered into the Sales and Purchase Agreement (“SPA”) on 23 November 2023 with the purchaser for a total consideration of RM25,000,000 with RM13,843,000 of deposits received and included in other payables (see Note 18). The transaction was completed on 7 August 2025 upon the conditions precedent of the SPA were met. On 26 June 2025, both parties agree to an early settlement for the balance payment with total consideration of the transaction reduced to RM23,310,000.

On 14 June 2024, the Company agreed to dispose a double storey intermediate terrace shop amounting RM200,000 at cost, and entered into the SPA on 30 September 2024 for a total consideration of RM200,000. The transaction was completed on 15 March 2025 upon the conditions precedent of the SPA were met.

14. Share capital

Group and Company	Note	2025		2024	
		Number of shares '000	Amount RM'000	Number of shares '000	Amount RM'000
Issued and fully paid shares with no par value classified as equity instruments:					
Ordinary shares:					
At 1 July		438,948	222,520	394,272	179,524
- Issued for cash under private placements	14.1	6,000	4,800	44,638	42,971
- Conversion of warrants	14.2	1,212	799	38	25
At 30 June		446,160	228,119	438,948	222,520

14. Share capital (continued)

14.1 Private placements

During the financial year, the Company has successfully listed private placement on the Main Market of Bursa Securities as below:

Listing date	Number of Units '000	Issue price per share RM	Consideration in cash RM'000
18 July 2024	<u>6,000</u>	0.80	<u>4,800</u>

The proceeds raised were to partially finance the development expenditures for investments in renewable energy projects, working capital and expenses in relation to the private placement exercises.

In previous financial year, the Company successfully listed private placement on the Main Market of Bursa Securities as below:

Listing date	Number of Units '000	Issue price per share RM	Consideration in cash RM'000
28 July 2023	25,910	0.82	21,246
17 January 2024	<u>18,728</u>	1.16	<u>21,725</u>
Total	<u>44,638</u>		<u>42,971</u>

The proceeds raised were to partially finance the development expenditures for investments in renewable energy projects, expansion of healthcare division, working capital and expenses in relation to the private placement exercises.

14. Share capital (continued)

14.2 Conversion of warrants

During the financial year, the Company has exercised conversion of warrants on the Main Market of Bursa Securities in one tranche as below:

Listing date	Number of Units '000	Exercise price per share RM	Consideration in cash RM'000
9 May 2025	<u>1,212</u>	0.66	<u>799</u>

In previous financial year, the Company exercised conversion of warrants on the Main Market of Bursa Securities in one tranche as below:

Listing date	Number of Units '000	Exercise price per share RM	Consideration in cash RM'000
27 July 2023	<u>38</u>	0.66	<u>25</u>

The new ordinary shares issued during the financial year rank pari passu in all respects with the existing ordinary shares of the Company, upon the date of allotment and issuance of those shares.

15. Fair value reserve

The fair value reserve represents the cumulative fair value changes (net of tax, where applicable) of financial assets measured of fair value through other comprehensive income until they are disposed.

16. Borrowings

	Note	Group		Company	
		2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Secured					
Non-current					
Term loans		<u>2,890</u>	<u>7,363</u>	-	<u>5,000</u>
Current					
Term loans		3,897	95	3,750	-
Overdraft facilities	12	<u>11,988</u>	<u>7,190</u>	<u>11,988</u>	<u>7,190</u>
		<u>15,885</u>	<u>7,285</u>	<u>15,738</u>	<u>7,190</u>
		<u>18,775</u>	<u>14,648</u>	<u>15,738</u>	<u>12,190</u>
Term loans	16.1	6,787	7,458	3,750	5,000
Overdraft facilities	16.2	<u>11,988</u>	<u>7,190</u>	<u>11,988</u>	<u>7,190</u>
Total borrowings		<u>18,775</u>	<u>14,648</u>	<u>15,738</u>	<u>12,190</u>

16. Borrowings (continued)

- 16.1 Term loans are secured by a freehold land of the Company and a subsidiary's leasehold land and building as disclosed in Note 2 and Note 5 to the financial statements. The Group and the Company set up a finance service reserve account for term loans wherein an equivalent of 3 monthly instalments shall be maintained at all times.
- 16.2 The overdraft facilities are secured against the Group's and the Company's freehold land as disclosed in Note 2 and Note 5 to the financial statements.

17. Deferred tax liabilities

17.1 Deferred tax assets and liabilities are attributable to the following:

Group	Assets		Liabilities		Net	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Property, plant and equipment	-	-	(5)	(5)	(5)	(5)
Investment properties	-	-	(1,932)	(2,834)	(1,932)	(2,834)
Tax assets/ (liabilities)	-	-	(1,937)	(2,839)	(1,937)	(2,839)
Set-off of tax	-	-	-	-	-	-
Net tax liabilities	-	-	(1,937)	(2,839)	(1,937)	(2,839)
Company						
Investment properties	-	-	(106)	(1,007)	(106)	(1,007)

17.2 Movement of temporary differences during the financial year

Group	At 1.7.2023 RM'000	Recognised in profit or loss (Note 24) RM'000	At 30.6.2024/ 1.7.2024 RM'000	Recognised in profit or loss (Note 24) RM'000	At 30.6.2025 RM'000
	Property, plant and equipment	5	-	5	-
Investment properties	2,350	484	2,834	(902)	1,932
	2,355	484	2,839	(902)	1,937
Company					
Investment properties	1,007	-	1,007	(901)	106

The Group and the Company recognised deferred tax in respect of the changes in fair value of investment properties based on Real Property Gain Tax at 10%.

17. Deferred tax liabilities (continued)

17.3 Unrecognised deferred tax assets

Deferred tax assets have not been recognised in respect of the following items (stated at gross):

	Group		Company	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Unutilised tax losses	177,061	166,759	116,509	108,622
Unabsorbed capital allowances	8,346	7,935	2,419	2,137
Property, plant and equipment	(1,062)	(1,032)	-	-
Right-of-use assets	(7,723)	(8,216)	-	-
Lease liabilities	10,053	10,228	-	-
Impairment loss on financial assets	33,357	33,186	8,574	8,574
Deferred revenue	300	-	-	-
	<u>220,332</u>	<u>208,860</u>	<u>127,502</u>	<u>119,333</u>

The unabsorbed capital allowances do not expire under current tax legislation.

In accordance with the provision of the Finance Act 2021, the unutilised tax losses are available for utilisation in the next ten (10) years, for which, any excess at the end of the tenth (10th) year, will be disregarded. Deferred tax assets have not been recognised in respect of this item because it is not probable that future taxable profit will be available against which the subsidiaries can utilise the benefits.

Unutilised tax losses which no deferred tax asset was recognised expire in year of assessment ("YA") as follows:

	Group		Company	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
YA 2028	50,738	50,738	32,246	32,246
YA 2029	30,870	30,870	19,857	19,857
YA 2030	37,156	37,156	20,274	20,274
YA 2031	11,042	11,042	7,928	7,928
YA 2032	10,783	10,783	9,985	9,985
YA 2033	14,935	14,935	10,501	10,501
YA 2034	11,235	11,235	7,831	7,831
YA 2035	10,302	-	7,887	-
	<u>177,061</u>	<u>166,759</u>	<u>116,509</u>	<u>108,622</u>

17. Deferred tax liabilities (continued)

17.4 Material accounting policy information

Where investment properties are carried at their fair value, the amount of deferred tax recognised is measured using the tax rates that would apply on sale of those assets at their carrying values at the reporting date unless the property is depreciable and is held with the objective to consume substantially all of the economic benefits embodied in the property over time, rather than through sale. In all other cases, the amount of deferred tax recognised is measured based on the expected manner of realisation or settlement of the carrying amount of the assets and liabilities, using tax rates enacted or substantively enacted at the reporting date.

18. Trade and other payables

	Note	Group		Company	
		2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Non-current					
Deferred income	18.1	279	-	-	-
Other payables	18.2	3,000	-	3,000	-
		<u>3,279</u>	<u>-</u>	<u>3,000</u>	<u>-</u>
Current					
Trade					
Trade payables		<u>4,395</u>	<u>4,108</u>	<u>72</u>	<u>125</u>
Non-trade					
Amounts due to subsidiaries	18.3	-	-	28,706	27,972
Other payables	18.4	17,800	34,119	5,778	21,649
Accruals		2,252	1,051	720	717
Provision		465	498	102	100
		<u>20,517</u>	<u>35,668</u>	<u>35,306</u>	<u>50,438</u>
		<u>24,912</u>	<u>39,776</u>	<u>35,378</u>	<u>50,563</u>
		<u>28,191</u>	<u>39,776</u>	<u>38,378</u>	<u>50,563</u>

18.1 Deferred income is related to compensation received related to performance of rooftop solar power plant. The deferred income amount is amortised over the remaining useful life of rooftop solar power plant. During the financial year, RM5,402 has been amortised and recognised as other income in profit or loss.

18.2 The non-current other payables is related to payables to a third party in relation to acquisition of remaining stake in a subsidiary (see Note 7) of RM3,000,000.

18.3 The non-trade amounts due to subsidiaries are unsecured, interest free and repayable on demand.

18. Trade and other payables (continued)

18.4 As of 30 June 2025, included in other payables of the Group is advances due to a third party in relation to the development of Project Oriole (see Note 32), amounting to RM8,594,000. In previous year, included in other payables of the Group and the Company were deposits received in relation to asset held for sales (see Note 13) of RM13,843,000.

19. Revenue

	Group		Company	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Revenue from contracts with customers				
- Sales of goods	9,189	14,388	-	-
- Services rendered	7,584	5,636	2,526	3,505
- Sale of renewable energy certificates	197	1,229	-	-
- Construction contracts revenue	-	673	-	-
Total revenue	16,970	21,926	2,526	3,505
Revenue from other sources				
- Rental income from investment properties	66	33	-	-
Total revenue	17,036	21,959	2,526	3,505
Timing of recognition				
- At a point in time	9,386	15,617	2,526	3,505
- Over time	7,650	6,342	-	-
Total revenue	17,036	21,959	2,526	3,505

19.1 Disaggregation of revenue

	Group		Company	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Primary geographical market				
- Malaysia	16,997	21,207	2,526	3,505
- Singapore	15	420	-	-
- Netherlands	12	238	-	-
- Germany	11	26	-	-
- Korea	1	-	-	-
- France	-	68	-	-
	17,036	21,959	2,526	3,505

19. Revenue (continued)

19.2 Nature of goods and services

The following information reflects the typical transactions of the Group:

Nature of goods or services	Timing of recognition or method used to recognised revenue	Significant payment terms	Obligation for returns or refunds
Sales of goods	Revenue is recognised at a point in time when the customer obtains control of goods.	Credit period of 30 to 45 days from invoice date.	The Group allows returns for exchange with new goods.
Energy income	Revenue is recognised over time as the customer simultaneously receives and consumes the electricity provided by the entity.	Credit period of 30 to 45 days from invoice date.	Not applicable.
Services rendered	Revenue is recognised over time when the services are performed to customers.	Credit period of 30 to 45 days from invoice date.	Not applicable.
Sale of renewable energy certificates	Revenue is recognised at a point in time when the control of the renewable energy certificates has passed to the buyer.	Credit period of 5 to 30 days from invoice date.	Not applicable.
Construction contracts revenue	Revenue is recognised over time if meet the no alternative use and the Group have enforceable rights to payment for work performed.	Credit period of 30 to 45 days from invoice date.	Not applicable.

There was no warranty in the provision of the goods and services by the Group and no variable element in consideration.

20. Other income

	Group		Company	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Gain on disposal of properties	-	153	-	101
Gain on revaluation of investment properties	-	4,840	-	-
Gain arising from waiver obtained for amount due to subsidiaries	-	-	136	5,973
Other lease income	63	52	-	-
Property management fees	540	-	-	-
Others	1,442	2,139	138	1,037
	<u>2,045</u>	<u>7,184</u>	<u>274</u>	<u>7,111</u>

21. Finance income

	Group		Company	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Interest income of financial assets calculated using the effective interest method that are:				
- Bank balances	14	6	5	-
- Overdue trade receivables	395	248	189	-
	<u>409</u>	<u>254</u>	<u>194</u>	<u>-</u>

22. Finance costs

	Group		Company	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Interest expense of financial liabilities that are not at fair value through profit or loss				
- Overdraft facilities	645	349	645	349
- Term loans	538	1,545	-	1,025
- Lease liabilities	538	527	27	19
- Overdue trade payables	2	6	-	-
- Bank charges	291	117	33	12
	<u>2,014</u>	<u>2,544</u>	<u>705</u>	<u>1,405</u>
Recognised in profit or loss	772	604	705	1,405
Interest expense of financial liabilities that are not at fair value through profit or loss capitalised into qualifying assets:				
- Property, plant and equipment	1,242	1,940	-	-
	<u>2,014</u>	<u>2,544</u>	<u>705</u>	<u>1,405</u>

23. Loss before tax

	Group		Company	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Loss before tax is arrived at after charging/(crediting):				
Auditors' remuneration				
Audit fees				
- KPMG PLT	273	320	80	90
- Other auditors	79	85	-	-
Non-audit fees				
- KPMG PLT	280	540	270	530
Material expenses/(income)				
Loss from disposal of assets held for sale	1,567	-	1,567	-
Depreciation of right-of-use assets	649	835	-	60
Depreciation of property, plant and equipment	1,182	1,205	446	515
Impairment of property, plant and equipment	92	-	-	-
Impairment loss on goodwill	5,800	5,300	-	-
Net allowance for impairment loss on inventories	114	320	-	-
	<u>114</u>	<u>320</u>	<u>-</u>	<u>-</u>

23. Loss before tax (continued)

	Group		Company	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Loss before tax is arrived at after charging/(crediting) (continued):				
Net gain on impairment of financial instruments				
Net gain on impairment of financial assets	<u>(13)</u>	<u>(2,088)</u>	<u>(492)</u>	<u>(215)</u>
Other expenses/(income) arising from leases				
Expenses relating to short-term leases	366	545	284	323
Lease income	<u>(146)</u>	<u>(213)</u>	<u>(17)</u>	<u>(128)</u>

24. Tax expense

Recognised in profit or loss

	Group		Company	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Current tax expense				
- Current year	17	103	-	-
- Under/(Over) provision in prior year	<u>179</u>	<u>(212)</u>	<u>14</u>	<u>-</u>
Total current tax recognised in profit or loss	<u>196</u>	<u>(109)</u>	<u>14</u>	<u>-</u>
Real property gain tax	<u>909</u>	<u>-</u>	<u>909</u>	<u>-</u>
Deferred tax expense				
- Origination and reversal of temporary differences	<u>(902)</u>	<u>484</u>	<u>(901)</u>	<u>-</u>
Total deferred tax recognised in profit or loss	<u>(902)</u>	<u>484</u>	<u>(901)</u>	<u>-</u>
Total income tax expense	<u>203</u>	<u>375</u>	<u>22</u>	<u>-</u>

24. Tax expense (continued)

Reconciliation of tax expense (continued)

	Group		Company	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Loss before tax	<u>(31,328)</u>	<u>(19,524)</u>	<u>(22,998)</u>	<u>(12,597)</u>
Income tax calculated using Malaysian tax rate of 24%	(7,519)	(4,686)	(5,520)	(3,023)
Non-taxable income	(122)	(249)	(6)	(1,490)
Non-deductible expenses	5,821	3,036	4,482	3,894
Changes in unrecognised deferred tax assets	2,753	3,130	1,961	619
Effect on income taxed under real property gain tax	(909)	-	(909)	-
Effect of different in tax rate for fair value changes on investment properties which subject to real property gain tax	-	(644)	-	-
Under/(Over) provision in prior year	<u>179</u>	<u>(212)</u>	<u>14</u>	<u>-</u>
	<u>203</u>	<u>375</u>	<u>22</u>	<u>-</u>

25. Employee benefits expense

	Group		Company	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Salaries, wages and other emoluments (excluding directors)	8,426	12,558	3,612	9,145
Defined contribution plan	<u>815</u>	<u>1,303</u>	<u>370</u>	<u>1,135</u>
	<u>9,241</u>	<u>13,861</u>	<u>3,982</u>	<u>10,280</u>
Directors' remuneration				
Directors' fees	<u>633</u>	<u>618</u>	<u>333</u>	<u>318</u>
Executive				
- Salaries and other emoluments	3,657	3,146	2,463	3,146
- Defined contribution plan	296	361	296	361
- Benefits-in-kind	<u>48</u>	<u>46</u>	<u>48</u>	<u>46</u>
	<u>4,001</u>	<u>3,553</u>	<u>2,807</u>	<u>3,553</u>
Non-executive				
- Allowances	<u>143</u>	<u>89</u>	<u>143</u>	<u>-</u>

25. Employee benefits expense (continued)

	Group		Company	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Analysis excluding benefits-in-kind				
Total executive Directors' remuneration	3,953	3,507	2,759	3,507
Total non-executive Directors' remuneration	143	89	143	-
	<u>4,096</u>	<u>3,596</u>	<u>2,902</u>	<u>3,507</u>

26. Loss per ordinary share

Basic loss per ordinary share

The calculation of basic loss per ordinary share is based on the loss attributable to ordinary shareholders and a weighted average number of ordinary shares outstanding, calculated as follows:

	Group	
	2025 RM'000	2024 RM'000
Loss attributable to ordinary shareholders	<u>(31,531)</u>	<u>(19,899)</u>
Weighted average of ordinary shares in issue ('000)	<u>444,844</u>	<u>426,766</u>
Basic loss per share (sen)	<u>(7.09)</u>	<u>(4.66)</u>

Diluted loss per ordinary share

The calculation of diluted loss per ordinary share as at 30 June 2025 and 2024 are calculated as follows:

	Group	
	2025 RM'000	2024 RM'000
Loss attributable to ordinary shareholders	<u>(31,531)</u>	<u>(19,899)</u>
Weighted average of ordinary shares in issue* ('000)	<u>444,844</u>	<u>426,766</u>
Diluted loss per share (sen)	<u>(7.09)</u>	<u>(4.66)</u>

* The calculation of diluted loss per share for the financial year ended 30 June 2025 and 2024 did not take into account the warrants of the Company as it had an anti-dilutive effect on the basic loss per share. Therefore, the diluted loss per share is the same as basic loss per share.

27. Operating segments

The Group has five reportable segments, as described below, which are the Group's strategic business units. The strategic business units offer different products and services, and are managed separately because they require different technology and marketing strategies. For each of the strategic business units, the Chief Operating Decision Maker ("CODM") (i.e. the Group's Managing Director) reviews internal management reports at least on a quarterly basis. The following summary describes the operations in each of the Group's reportable segments:

Business segments	Business activities
Trading	Distributor and supplier of construction and finishing building materials, heavy steel products, architectural hardware, home improvement materials, cabinet systems. This segment offers products and services for the construction, infrastructural and manufacturing sectors and end users.
Renewable energy	Sustainable energy solutions provider and leveraging on renewables, clean and green technologies.
Property development	Developing, overseeing and handling of residential and commercial real estate. This includes (but not limited to) the day-to-day repairs and ongoing maintenance, security, and upkeep of properties.
Healthcare	Private healthcare facilities.
Others	Investment holding and roofing works which products include metal roofing, prefabricated roof trusses and ceiling works and provision of interior fit-out works and services. None of these segments met the quantitative thresholds for reporting segments in 2025 and 2024.

Segment assets

The total of segment asset is measured based on all assets (including goodwill) of a segment, as included in the internal reporting that are reviewed by the CODM for the allocation of resource and assessment of segment performance.

Segment liabilities

Segment liabilities are presented in a manner that is consistent with the internal reporting provided to CODM for the allocation of resource and assessment of segment performance.

Segment capital expenditure

Segment capital expenditure is the total cost incurred during the financial year to acquire property, plant and equipment, and right-of-use assets.

27. Operating segments (continued)

Geographical segments

The Group's geographical segments are based on the location of the Group's assets. Sales to external customers disclosed in geographical segments are based on the geographical location of its customers. The Group's five main business segments operate in one geographical area i.e. Malaysia – the operations in this area are principally trading and distribution of building materials, renewable energy, property development, healthcare services and specialist contracting.

	Revenue		Non-current assets	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Group				
Malaysia	<u>16,997</u>	<u>21,207</u>	<u>142,835</u>	<u>143,364</u>

Major customers

As of 30 June 2025, there is a customer with revenue equal or more than 10% of the Group's total revenue. In previous year, there were no major customers with revenue equal or more than 10% of the Group's total revenue:

	Revenue 2025 RM'000	Segment
Customer A	<u>2,038</u>	Trading

Allocation basis and transfer pricing

Segment results, assets and liabilities include items directly attributable to a segment as well as those that can be allocated on a reasonable basis.

Transfer prices between business segments are set on a mutual agreement basis. Segment revenue, expenses and results include transfers between business segments. Those transfers are eliminated on consolidation.

27. Operating segments (continued)

2025	Note	Trading RM'000	Renewable energy RM'000	Property development RM'000	Healthcare RM'000	Others RM'000	Adjustments and eliminations RM'000	Total RM'000
Revenue								
		9,189	362	66	7,419	-	-	17,036
	(a)	2,526	-	-	-	-	(2,526)	-
		11,715	362	66	7,419	-	(2,526)	17,036
Results								
		278	6	125	-	-	-	409
		-	-	(202)	(570)	-	-	(772)
		19	(87)	39	-	(174)	-	(203)
		(459)	(99)	(140)	(484)	-	-	(1,182)
	(b)	362	-	-	(649)	-	-	(649)
	(c)	(27,040)	(2,771)	(432)	33	22	-	(101)
					(831)	(94)	-	(31,168)
Assets								
	(d)	30,790	98,304	36,008	10,769	11	-	175,882
Included in segment assets are:								
	(e)	56	10,428	-	272	-	-	10,756
Liabilities								
	(f)	(14,863)	(10,911)	(964)	(11,813)	(335)	-	(38,886)

27. Operating segments (continued)

2024	Note	Trading RM'000	Renewable energy RM'000	Property development RM'000	Healthcare RM'000	Others RM'000	Adjustments and eliminations RM'000	Total RM'000
Revenue								
		14,388	1,981	33	5,557	-	-	21,959
	(a)	3,505	-	-	-	-	(3,505)	-
		17,893	1,981	33	5,557	-	(3,505)	21,959
Results								
		87	-	167	-	-	-	254
		-	-	(79)	(525)	-	-	(604)
		(69)	(58)	(248)	-	-	-	(375)
		(617)	(70)	(56)	(462)	-	-	(1,205)
		(147)	-	-	(688)	-	-	(835)
		(133)	-	-	-	-	-	(133)
	(b)	1,979	-	62	(173)	-	-	1,868
	(c)	(20,492)	(558)	4,291	(2,823)	33	-	(19,549)
Assets								
	(d)	60,815	95,052	37,333	17,300	7	-	210,507
Included in segment assets are:								
	(e)	1,327	15,204	985	167	-	-	17,683
Additional to non-current assets other than financial instruments								
Liabilities								
	(f)	(27,426)	(11,099)	(942)	(11,559)	(54)	-	(51,080)
Segment liabilities								

27. Operating segments (continued)

Notes to the nature of adjustments and eliminations to arrive at amounts reported in the consolidated financial statements:

- (a) Inter-segment revenue are eliminated on consolidation.
- (b) Other major non-cash expenses/(income) consist of the following items as presented in the respective notes to the financial statements:

	2025 RM'000	2024 RM'000
Inventories written down	114	374
Reversal of inventories written down	-	(54)
Net gain on impairment of financial assets	(13)	(2,088)
Gain on disposal of property, plant and equipment	-	(100)
	<u>101</u>	<u>(1,868)</u>

- (c) The following items are added to/(deducted from) segment loss to arrive at loss presented in the statements of profit or loss:

	2025 RM'000	2024 RM'000
Segment loss	(31,168)	(19,549)
Finance income	409	254
Finance costs	(772)	(604)
	<u>(31,531)</u>	<u>(19,899)</u>

- (d) The following items are added to segment assets to arrive at total assets reported in the statements of financial position:

	2025 RM'000	2024 RM'000
Segment assets	175,882	210,507
Tax recoverable	310	484
	<u>176,192</u>	<u>210,991</u>

27. Operating segments (continued)

Notes to the nature of adjustments and eliminations to arrive at amounts reported in the consolidated financial statements (continued):

(e) Additions to non-current assets consist of:

	2025 RM'000	2024 RM'000
Purchase of property, plant and equipment	<u>10,756</u>	<u>17,683</u>

(f) The following items are added to segment liabilities to arrive at total liabilities reported in the statement of financial position:

	2025 RM'000	2024 RM'000
Segments liabilities	38,886	51,080
Borrowings	18,775	14,648
Deferred tax liabilities	1,937	2,839
Current tax liabilities	<u>127</u>	<u>25</u>
	<u>59,725</u>	<u>68,592</u>

28. Financial instruments

28.1 Categories of financial instruments

The table below provides an analysis of financial instruments categorised as follows

(a) Fair value through other comprehensive income ("FVTOCI") and;
(b) Amortised cost ("AC")

	2025		2024	
	AC RM'000	FVTOCI RM'000	AC RM'000	FVTOCI RM'000
Financial assets				
Group				
Other investments	-	394	-	394
Trade receivables	4,266	-	5,244	-
Other receivables	23,682	-	18,388	-
Cash and cash equivalents	1,518	-	4,204	-
	<u>29,466</u>	<u>394</u>	<u>27,836</u>	<u>394</u>

28. Financial instruments (continued)

28.1 Categories of financial instruments (continued)

	2025		2024	
	AC RM'000	FVTOCI RM'000	AC RM'000	FVTOCI RM'000
Financial assets				
Company				
Other investments	-	356	-	356
Other receivables	20,934	-	16,748	-
Amounts due from subsidiaries	98,870	-	92,808	-
Cash and cash equivalents	142	-	183	-
	<u>119,946</u>	<u>356</u>	<u>109,739</u>	<u>356</u>
Financial liabilities categorised as amortised cost				
Group				
Trade payables			(4,395)	(4,108)
Other payables			(23,517)	(35,668)
Borrowings			(18,775)	(14,648)
			<u>(46,687)</u>	<u>(54,424)</u>
Company				
Trade payables			(72)	(125)
Other payables			(9,600)	(22,366)
Amounts due to subsidiaries			(28,706)	(27,972)
Borrowings			(15,738)	(12,190)
			<u>(54,116)</u>	<u>(62,653)</u>

28.2 Net gains and losses arising from financial instruments

	Group		Company	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Net gains/(losses) on:				
Financial assets at amortised cost	921	2,342	686	215
Financial liabilities at amortised cost	(165)	(622)	(678)	(1,405)
	<u>756</u>	<u>1,720</u>	<u>8</u>	<u>(1,190)</u>

28. Financial instruments (continued)

28.3 Financial risk management

The Group and the Company are exposed to financial risks arising from their operations and the use of financial instruments. The Group and the Company established policies and procedures to ensure effective management of risks.

28.4 Credit risk

Credit risk is the risk of a financial loss to the Group and the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations. The Group's exposure to credit risk arises principally from the individual characteristics of each customers. The Company's exposure to credit risk arises principally from loans and advances to subsidiaries. There are no significant changes as compared to prior periods.

Trade receivables

Risk management objectives, policies and processes for managing the risk

Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis. Normally financial guarantees given by banks, shareholders or directors of customers are obtained, and credit evaluations are performed on customers requiring credit over a certain amount.

At each reporting date, the Group or the Company assesses whether any of the trade receivables are credit impaired.

The gross carrying amounts of credit impaired trade receivables are written off (either partially or fully) when there is no realistic prospect of recovery. This is generally the case when the Group or the Company determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off. Nevertheless, trade receivables that are written off could still be subject to enforcement activities.

There are no significant changes as compared to previous year.

Exposure to credit risk, credit quality and collateral

As at the end of the reporting period, the maximum exposure to credit risk arising from trade receivables is represented by the carrying amounts in the statements of financial position of the Group and of the Company.

28. Financial instruments (continued)

28.4 Credit risk (continued)

Trade receivables (continued)

Concentration of credit risk

The Group has major concentration of credit risk related to the amounts owing by one customer which constituted approximately 46% (2024: 58%) of total trade receivables.

Recognition and measurement of impairment losses

In managing credit risk of trade receivables, the Group manages its debtors and takes appropriate actions (including but not limited to legal actions) to recover long overdue balances. Generally, trade receivables will pay within 30 days. The Group's debt recovery process is as follows:

- a) Above 30 days past due after credit term, the Group will start to initiate a structured debt recovery process which is monitored by the sales management team; and
- b) Above 90 days past due, the Group will commence a legal proceeding against the customer.

The Group adopts the simplified approach and uses an allowance matrix to measure ECLs of trade receivables for all segments. Consistent with the debt recovery process, invoices which are past due 90 days will be considered as credit impaired.

Loss rates are calculated using a 'roll rate' method based on the probability of a receivable progressing through successive stages of delinquency to 90 days past due.

Loss rates are based on actual credit loss experience over the past three years. The Group also considers differences between (a) economic conditions during the period over which the historic data has been collected, (b) current conditions and (c) the Group's view of economic conditions over the expected lives of the receivables. Nevertheless, the Group believes that these factors are immaterial for the purpose of impairment calculation for the year.

28. Financial instruments (continued)

28.4 Credit risk (continued)

Trade receivables (continued)

Recognition and measurement of impairment losses (continued)

The following table provides information about the exposure to credit risk and ECLs for trade receivables which are grouped together as they are expected to have similar risk nature.

Group	Gross carrying amount RM'000	Expected credit loss RM'000	Net balance RM'000
2025			
Not past due	2,523	-	2,523
1 - 30 days past due	1,037	-	1,037
31 - 60 days past due	251	-	251
61 - 90 days past due	324	-	324
More than 90 days past due	54,665	(54,534)	131
	<u>58,800</u>	<u>(54,534)</u>	<u>4,266</u>
2024			
Not past due	3,550	(8)	3,542
1 - 30 days past due	820	(51)	769
31 - 60 days past due	619	(35)	584
61 - 90 days past due	338	(32)	306
More than 90 days past due	54,899	(54,856)	43
	<u>60,226</u>	<u>(54,982)</u>	<u>5,244</u>
Company			
2025			
More than 90 days past due	<u>34,108</u>	<u>(34,108)</u>	-
2024			
More than 90 days past due	<u>34,560</u>	<u>(34,560)</u>	-

28. Financial instruments (continued)

28.4 Credit risk (continued)

Trade receivables (continued)

Recognition and measurement of impairment losses (continued)

The movements in the allowance for impairment in respect of trade receivables during the financial year are shown below:

	Group RM'000	Company RM'000
Balance at 1 July 2023	57,109	34,815
Amounts written off	(39)	-
Net remeasurement of loss allowance	<u>(2,088)</u>	<u>(215)</u>
Balance at 30 June 2024/1 July 2024	54,982	34,600
Net remeasurement of loss allowance	(511)	(492)
Amounts written back	<u>63</u>	<u>-</u>
Balance at 30 June 2025	<u>54,534</u>	<u>34,108</u>

Other receivables

Credit risks on other receivables are mainly arising from deposits for proposed acquisitions and utilities deposits.

As at the end of the reporting period, the maximum exposure to credit risk is represented by their carrying amounts in the statement of financial position.

The movements in the allowance for impairment in respect of other receivables during the financial year are shown below:

	Group RM'000	Company RM'000
Lifetime ECL		
Balance at 1 July 2023/30 June 2024/1 July 2024	3,886	223
Net remeasurement of loss allowance	<u>498</u>	<u>-</u>
Balance at 30 June 2025	<u>4,384</u>	<u>223</u>

Cash and cash equivalents

The cash and cash equivalents are held with banks. As at the end of the reporting period, the maximum exposure to credit risk is represented by their carrying amounts in the statement of financial position.

These banks have low credit risks. In addition, some of the bank balances are insured by government agencies. Consequently, the Group and the Company are of the view that the loss allowance is not material and hence, is not provided for.

28. Financial instruments (continued)

28.4 Credit risk (continued)

Amounts due from subsidiaries

The maximum exposure to credit risk is represented by their carrying amounts in the statement of financial position.

The Company has non-trade transactions and provides unsecured advances to subsidiaries and monitors their results regularly.

The following table provides information about the exposure to credit risk and ECLs for amounts due from subsidiaries:

Company	Gross carrying amount RM'000	Loss allowance RM'000	Others* RM'000	Net balance RM'000
2025				
Not past due	107,589	(6,840)	(1,879)	98,870
2024				
Not past due	101,392	(6,840)	(1,744)	92,808

* Others represent waiver granted to the subsidiaries for amount due from the subsidiaries and accounted for as the Company's capital contribution to subsidiaries (see Note 7).

The movements in the allowance for impairment in respect of amounts due from subsidiaries during the financial year are shown below:

Company	RM'000
Balance at 1 July 2023	20,936
Amounts written off	(14,406)
Net remeasurement of loss allowance	310
Balance at 30 June 2024/1 July 2024/30 June 2025	6,840

28.5 Liquidity risk

Liquidity risk is the risk that the Group and the Company will not be able to meet its financial obligations as they fall due. The Group's and the Company's exposure to liquidity risk arises principally from its various payables, loans and borrowings and lease liabilities.

With reference to Note 1 (b), there are conditions that indicate the existence of a material uncertainty which may cast significant doubt on the ability of the Group and the Company to meet their obligations as and when they fall due. The Group and the Company will embark on fund raising initiative as disclosed in Note 1(b). The ability of the Group and the Company to meet their obligations are highly dependent on the successful implementation of this initiative.

28. Financial instruments (continued)

28.5 Liquidity risk (continued)

It is not expected that the cash flows included in the maturity analysis could occur significantly earlier, or at significantly different amounts.

Maturity analysis

The table below summarises the maturity profile of the Group's financial liabilities as at the end of the reporting period based on undiscounted contractual payments.

Group	Carrying amount RM'000	Contractual interest rate/ discount rate per annum %	Contractual cash flows RM'000	Within 1 year RM'000	1 - 5 years RM'000	More than 5 years RM'000
2025						
<i>Non-derivative financial liabilities</i>						
Trade payables	4,395	-	4,395	4,395	-	-
Other payables	23,517	-	23,517	23,517	-	-
Borrowings	18,775	6.68 - 7.73	20,664	16,344	1,453	2,867
Lease liabilities	10,695	2.19 - 5.00	16,418	1,242	1,886	13,290
	57,382		64,994	45,498	3,339	16,157
2024						
<i>Non-derivative financial liabilities</i>						
Trade payables	4,108	-	4,108	4,108	-	-
Other payables	35,668	-	35,668	35,668	-	-
Borrowings	14,648	4.93 - 7.73	16,396	8,976	5,171	2,249
Lease liabilities	11,304	1.49 - 6.89	17,873	1,566	3,719	12,588
	65,728		74,045	50,318	8,890	14,837

28. Financial instruments (continued)

28.5 Liquidity risk (continued)

Maturity analysis (continued)

Company	Carrying amount RM'000	Contractual interest rate/ discount rate per annum %	Contractual cash flows RM'000	Within 1 year RM'000	2 - 5 years RM'000	More than 5 years RM'000
2025						
<i>Non-derivative financial liabilities</i>						
Trade payables	72	-	72	72	-	-
Other payables	9,600	-	9,600	9,600	-	-
Amounts due to subsidiaries	28,706	-	28,706	28,706	-	-
Borrowings	15,738	7.01 - 7.07	15,971	15,971	-	-
Lease liabilities	643	2.19 - 2.46	705	342	363	-
	54,759		55,054	54,691	363	-
2024						
<i>Non-derivative financial liabilities</i>						
Trade payables	125	-	125	125	-	-
Other payables	22,467	-	22,467	22,467	-	-
Amounts due to subsidiaries	27,972	-	27,972	27,972	-	-
Borrowings	12,190	4.96 - 7.72	12,434	8,684	3,750	-
Lease liabilities	1,077	1.49	1,460	755	705	-
	63,831		64,458	60,003	4,455	-

28. Financial instruments (continued)

28.6 Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and other prices that will affect the Group's and Company's financial position or cash flows.

28.6.1 Currency risk

The Group is exposed to foreign currency risk on income and expenses that are denominated in a currency other than the functional currency of the Group. The currencies giving rise to this risk are primarily United States Dollar ("USD").

Any reasonable possible change in the foreign currency exchange rates at the reporting date against the functional currency of the Group do not have material impact on the profit/loss after tax and equity of the Group and hence, no sensitivity analysis is presented.

28.6.2 Interest rate risk

Risk management objectives, policies and processes for managing risk

The Group's investment in fixed rate loans and borrowings are exposed to a risk of change in their fair value due to changes in interest rates. The Group's variable rate loans and borrowings are exposed to a risk of change in cash flows due to changes in interest rates. Short-term receivables and payables are not significantly exposed to interest rate risk.

The Group's and the Company's interest rate management objective is to manage interest expenses consistent with maintaining an acceptable level of exposure to interest rate fluctuation. In order to achieve this objective, the Group and the Company target a mix of fixed and floating debts based on assessment of their existing exposure and desired interest rate profile.

The interest rate profile of the Group's and the Company's significant interest-bearing financial instruments, based on carrying amounts as at the end of the reporting period was:

	Group		Company	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Fixed rate instruments				
Lease liabilities	10,695	11,304	643	1,077
Floating rate instruments				
Financial liabilities				
Term loans	6,787	7,458	3,750	5,000
Overdraft facilities	11,988	7,190	11,988	7,190
	<u>18,775</u>	<u>14,648</u>	<u>15,738</u>	<u>12,190</u>

28. Financial instruments (continued)

28.6 Market risk (continued)

28.6.2 Interest rate risk (continued)

Exposure to interest rate risk (continued)

Interest rate risk sensitivity analysis

(a) *Fair value sensitivity analysis for fixed rate instruments*

The Group does not account for any fixed rate financial assets and liabilities at fair value through profit or loss. Therefore, a change in interest rates at the end of the reporting period would not affect profit or loss.

(b) *Cash flow sensitivity analysis for variable rate instruments*

A change of 50 basis points ("bp") in interest rates at the end of the reporting period would have (decreased)/increased post-tax profit or loss by the amounts shown below. This analysis assumes that all other variables, in particular foreign currency rates, remained constant.

	Group		Company	
	50 bp increase RM'000	50 bp decrease RM'000	50 bp increase RM'000	50 bp decrease RM'000
2025				
Floating rate instruments	<u>(713)</u>	<u>713</u>	<u>(598)</u>	<u>598</u>
2024				
Floating rate instruments	<u>(557)</u>	<u>557</u>	<u>(463)</u>	<u>463</u>

28.7 Equity price risk

The Group's and the Company's principal exposure to equity price risk arises mainly from changes in quoted investment prices. The Group and the Company manage their exposure to equity price risks by maintaining a portfolio of equities with different risk profiles.

Equity price risk sensitivity analysis

Any reasonably possible change in the prices of quoted investments at the end of the reporting date does not have material impact on the profit or loss after tax and other comprehensive income or loss of the Group and of the Company and hence, no sensitivity analysis is presented.

28. Financial instruments (continued)

28.8 Fair value information

The carrying amounts of cash and cash equivalents, trade and other receivables, trade and other payables and short-term borrowings reasonably approximate fair values due to the relatively short-term nature of these financial instruments. The carrying amounts of hire purchase liabilities also approximate their fair values upon discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liabilities.

The table below analyses other financial instruments carried at fair value and not carried at fair value:

Group	Fair value of financial instruments carried at fair value		Fair value of financial instruments not carried at fair value		Total fair value RM'000	Carrying amount RM'000
	Level 1 RM'000	Level 2 RM'000	Level 3 RM'000	Total RM'000		
2025						
Financial assets						
Other investments	38	-	-	-	38	38
- quoted shares	-	356	-	-	356	356
- club membership	38	356	-	-	394	394
Financial liabilities						
Borrowings	-	-	18,261	18,261	18,261	18,775
2024						
Financial assets						
Other investments	38	-	-	-	38	38
- quoted shares	-	356	-	-	356	356
- club membership	38	356	-	-	394	394
Financial liabilities						
Borrowings	-	-	13,839	13,839	13,839	14,648

28. Financial instruments (continued)

28.8 Fair value information (continued)

The table below analyses other financial instruments carried at fair value and not carried at fair value (continued):

Company	Fair value of financial instruments carried at fair value			Fair value of financial instruments not carried at fair value			Total fair value RM'000	Carrying amount RM'000
	Level 1 RM'000	Level 2 RM'000	Total RM'000	Level 3 RM'000	Total RM'000	Total RM'000		
2025								
Financial assets								
Other investments - club membership	-	356	356	-	-	356	356	356
Financial liabilities								
Borrowings	-	-	-	15,297	15,297	15,297	15,297	15,738
2024								
Other investments								
- club membership	-	356	356	-	-	356	356	356
Financial liabilities								
Borrowings	-	-	-	11,428	11,428	11,428	11,428	12,190
Level 2 fair value								
<i>Other investments</i>								

The fair value of other investments is determined based on the net assets value as stipulated in the statements provided by the counterparties of the investments.

28. Financial instruments (continued)

28.8 Fair value information (continued)

Transfers between Level 1 and Level 2 fair values

There has been no transfer between Level 1 and Level 2 fair values during the financial year (2024: no transfer in either directions).

Level 3 fair value

Valuation process applied by the Group for Level 3 fair value

For financial instruments not carried at fair value, the Group has applied discounted cash flows valuation technique using a rate based on the current market rate of borrowings of respective Group entities at the reporting date in determination of fair values within Level 3.

29. Capital management

The Group and the Company manage their capital to ensure that entities within the Group and the Company will be able to maintain an optimal capital structure so as to support their businesses and maximise shareholder's value. To achieve this objective, the Group and the Company may make adjustments to the capital structure in view of changes in economic conditions, such as adjusting the amount of dividend payment, returning of capital to shareholders or issuing new shares.

The Group and the Company manage their capital based on debt-to-equity ratio. The debt-to-equity ratio is calculated as total debt divided by total equity. Total debt is including term loans, overdraft facilities and lease liabilities.

There were no changes in the Group's and the Company's approach to capital management during the current financial year.

The debt-to-equity ratios at the end of the reporting periods were as follows:

	Group		Company	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Total debt	29,470	25,952	16,381	13,267
Total equity	116,467	142,399	78,598	96,019
Debt-to-equity ratio	0.25	0.18	0.21	0.14

30. Capital commitment

	Group		Company	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Contracted but not provided for	<u>1,907,000</u>	<u>171,407</u>	<u>-</u>	<u>171,407</u>

31. Related parties

Significant related party transactions

Related party transactions have been entered into in the normal course of business under negotiated terms. The significant related party transactions of the Group and the Company are shown below. The balances related to the below transactions are shown in Note 11 and Note 18.

	Group		Company	
	2025 RM'000	2024 RM'000	2025 RM'000	2024 RM'000
Subsidiaries				
Sales to subsidiaries	-	-	-	3
Management fees charged	<u>-</u>	<u>-</u>	<u>2,506</u>	<u>3,505</u>
Other related parties*				
Trading of renewable energy certificate	80	2,019	-	-
Professional fees for proposed acquisition of solar asset and hydro asset	283	587	283	587
Insurance charges	193	212	193	212
Other professional fees	<u>-</u>	<u>33</u>	<u>-</u>	<u>33</u>

* Other related parties include companies in which a Director is a member or key management personnel.

The key management personnel is defined as those persons having authority and responsibility for planning, directing and controlling the activities of the Group either directly or indirectly and entity that provides key management personnel services to the Group. Key management includes all the Directors of the Company and certain members of senior management of the Group.

The transactions with key management personnel are as follows:

	Group and Company	
	2025 RM'000	2024 RM'000
Remuneration of other key management personnel		
- Short-term employee benefits	4,422	4,568
- Defined contribution plan	<u>388</u>	<u>645</u>

32. Significant events

(a) *Proposed Acquisition of Solar Asset and Hydro Asset*

On 22 September 2021, the Company has entered into the following share sales agreement (“SSA”) in relation to the Proposed Acquisition of Solar Asset and Proposed Acquisition of Hydro Asset:

- (i) one (1) SSA with Jentayu Capital Sdn. Bhd. and Seri Panglima Sdn. Bhd. for the acquisition of 3,000,000 ordinary shares representing the entire equity interest in Jentayu Solar Sdn. Bhd. for a total purchase consideration of RM11,107,050 to be satisfied via issuance of new shares of the Company in relation to the proposed acquisition of solar asset (“Solar Asset”);
- (ii) one (1) SSA with Kasa Tuah Resources Sdn. Bhd. and Borneo Sustainable Energy Sdn. Bhd. for the acquisition of 200 ordinary shares representing the entire equity interest in Senja Optima Sdn. Bhd., by acquiring 50% equity interest from Kasa Tuah Resources Sdn. Bhd. and Borneo Sustainable Energy Sdn. Bhd. respectively, for a total purchase consideration of RM44,600,200 to be satisfied via cash consideration of RM5,464,000 and issuance of new shares of the Company amounting to RM39,136,200 in relation to the proposed acquisition of hydro asset;
- (iii) one (1) SSA with Jentayu Capital Sdn. Bhd. for the acquisition of 60,000,000 redeemable preference shares representing 100% issued and paid-up preference shares in Telekosang Hydro One Sdn. Bhd. and 40,000,000 redeemable preference shares representing 100% issued and paid-up preference shares in Telekosang Hydro Two Sdn. Bhd. for a total purchase consideration of RM93,600,000 to be satisfied via cash consideration of RM7,488,000 and issuance of new shares of the Company amounting to RM86,112,000 in relation to the proposed acquisition of hydro asset; and
- (iv) one (1) SSA with Jentayu Capital Sdn. Bhd. for 100% of the Junior Bonds in Telekosang Hydro One Sdn. Bhd. for a total purchase consideration of RM38,100,000 to be satisfied via cash consideration of RM3,048,000 and issuance of new shares of the Company amounting to RM35,052,000 in relation to the proposed acquisition of hydro asset. (collectively referred as “Hydro Asset”).

From the initial SSA date, the Company and the respective vendors for the Proposed Acquisitions of both Hydro Assets and Solar Assets have mutually agreed to extend the CP Fulfilment Date of the SSAs several times and it was announced on 25 September 2024 that it has been extended to 31 March 2025. It was also mutually agreed by all parties that the Solar Assets and Hydro Assets being transferable or transferred (as the case may be) to and in the name of Jentayu Sustainables Berhad or its elected nominee, which shall be a wholly-owned subsidiary of Jentayu Sustainables Berhad, if it so chooses.

32. Significant events (continued)

(a) *Proposed Acquisition of Solar Asset and Hydro Asset (continued)*

On 27 March 2024, the Company announced that the Securities Commission had approved the above Proposed Acquisitions, subject to terms and conditions, among others, obtaining regulatory approvals for change in shareholding structure and to submit to the proposal within 6 months from the Trigger Date.

On 2 September 2024, the Company announced that it has submitted an application to the SC for an extension of time of up to 26 March 2025 to implement and complete the Proposed Acquisitions.

On 22 January 2025, the Company has announced that the SC had vide its letter dated 22 January 2025 decided not to approve the application for an extension of time up to 26 March 2025 to implement and complete the proposed Acquisitions.

On 17 March 2025, the Company has announced that it has entered into the letters of mutual termination with the respective vendors in respect of the Proposed Acquisition of Hydro Asset to mutually terminate the Hydro SSA. A total refundable cash deposit of RM16.0 million that was previously paid by the Company to the vendors under the respective SSA is refundable in full to the Company in accordance with the Hydro SSA.

On 2 April 2025, the Company has announced that it has issued a notice of termination to the vendors in respect of the Proposed Acquisition of Solar Asset to terminate the Solar SSA in relation to the sale and purchase of the entire equity interest in Jentayu Solar Sdn. Bhd..

On 26 June 2025, the Company has announced that it has entered into a conditional share sales agreement with Jentayu Capital Sdn. Bhd. on the acquisition of 1,530,000 ordinary shares in Jentayu Solar Sdn. Bhd. representing 51% equity interest in Jentayu Solar Sdn. Bhd. for purchase consideration of RM5.87 million to be satisfied entirely via set-off arrangement of the deposits previously paid. The balance of the deposit of RM10.13 million is to be utilised to pursue business expansion of future viable investments in the renewable energy segment.

32. Significant events (continued)

(b) Issuance of shares

During the financial year, the Company has successfully listed shares in one tranche of 6,000,000 units amounting to RM4,800,000 on 18 July 2024. Together with shares issued in previous financial year, in one tranche, of 18,728,000 units amounting to RM21,725,000 on 17 January 2024, the proceeds were utilised as follows:

	Utilisation of proceeds	Actual amount of utilisation RM'000
(i)	Partially finance the pre-development expenditures for the Project Oriole	10,250
(ii)	Professional fees	3,665
(iii)	Working Capital	9,448
(iv)	Expansion of healthcare division	1,313
(v)	Estimated expenses	1,849
		26,525

(c) Development of Project Oriole

On 15 December 2021, the Company announced that Oriole Power Sdn. Bhd. ("OPSB"), a wholly-owned subsidiary of the Company had entered into shareholders' agreement with Inno Hydropower (P) Sdn. Bhd. and Elopura Power Sdn. Bhd. to regulate the relationship of a joint venture company known as "Oriole Hydro Padas Sdn Bhd" ("OHP") to jointly develop of a run-of-river hydropower cascading scheme in Ulu Padas, Sipitang, Sabah.

On 4 September 2024, the Company announced that OHP has received a Letter of Notification ("LON") from the Energy Commission of Sabah, representing the State Government of Sabah, for OHP to develop the run-of-river hydroelectric power plant project with a capacity of 162 MW and is scheduled for completion by end of 2028. The estimated project cost to set up these small hydropower plants will amount to approximately RM2.8 billion. As at 30 June 2025, the Group has already incurred approximately RM95.04 million towards the development of Project Oriole.

On 2 October 2024, the Company announced that OPSB entered into a Project Development Collaboration Agreement ("PDCA") with Sumitomo Corporation for the purposes of developing Project Oriole.

On 14 April 2025, the Company announced that OHP has successfully signed and executed a PPA with Sabah Electricity for the purpose to design, construct, test, commission, own, operate and maintain a run-of-river hydroelectric generating cascading scheme to be located in the state of Sabah to generate and deliver electrical energy to Sabah Electricity.

32. Significant events (continued)

(c) *Development of Project Oriole (continued)*

On 24 July 2025, the Company announced that following the expiry of MOU on 20 July 2025, the Company has received a notification letter dated 23 July 2025 from Sumitomo Corporation stating the intention not to extend the MOU. Accordingly the MOU has lapsed and is deemed terminated. Included in other payables, of the Group were advances due to Sumitomo Corporation in relation to MOU (see Note 13) of RM8,594,000.

33. Subsequent events

- (a) On 3 September 2025, the Company has issued circular to the shareholders in relation to the:
- (i) Proposed private placement of up to 119,419,144 placement shares, representing approximately 20% of the total number of issued shares of the Company to third party investors to be identified later at an issue price to be determined later;
 - (ii) Proposed acquisition of 1,530,000 ordinary shares in Jentayu Solar Sdn. Bhd. ("JSSB") representing 51% equity interest in JSSB, from Jentayu Capital Sdn. Bhd. for a purchase consideration of RM5.87 million, to be satisfied entirely via set-off arrangement, and a call option deed with Seri Panglima Holdings Sdn. Bhd. ("SPHSB") whereby SPHSB grants the Company an exclusive and irrevocable call option to purchase all the remaining 1,470,000 ordinary shares in JSSB, representing 49% equity interest in JSSB, for a purchase consideration of RM5.64 million, within 12 months from the date of the call option deed; and
 - (iii) Proposed variation to the utilisation of the proceeds raised from the Company's rights issue exercise that was completed on 3 March 2022.

On 17 October 2025, the Company announced that the Extraordinary General Meeting ("EGM") in relation to the abovementioned circular which was originally scheduled on 22 October 2025 has been deferred to 4 December 2025.

- (b) In October 2025, a shareholder of the Company exercised and converted 7,575,758 units of warrants into ordinary shares of the Company for a total cash consideration of RM5,000,000 which was received on 29 October 2025.
- (c) In October 2025, the Company received advances amounting to RM5,000,000 and RM3,000,000 from a Director (who is also a shareholder of the Company) and a third party, respectively, for working capital purpose. The advances received from the Director is repayable one year after the finalisation of financing facilities related to Project Oriole, whereas the advance from the third party is repayable in July 2026.

Statement by Directors pursuant to Section 251(2) of the Companies Act 2016

In the opinion of the Directors, the financial statements set out on pages 103 to 172 are drawn up in accordance with MFRS Accounting Standards as issued by the Malaysian Accounting Standards Board, IFRS Accounting Standards as issued by the International Accounting Standards Board and the requirements of the Companies Act 2016 in Malaysia so as to give a true and fair view of the financial position of the Group and of the Company as of 30 June 2025 and of their financial performance and cash flows for the financial year then ended.

Signed on behalf of the Board of Directors in accordance with a resolution of the Directors:

.....
Abdul Halim Bin Jantan
Director

.....
Datuk Haji Beroz Nikmal Bin Mirdin
Director

Kuala Lumpur

Date: 31 October 2025

Statutory declaration pursuant to Section 251(1)(b) of the Companies Act 2016

I, **Boon Joon Siang**, the officer primarily responsible for the financial management of Jentayu Sustainables Berhad, do solemnly and sincerely declare that the financial statements set out on pages 103 to 172 are, to the best of my knowledge and belief, correct and I make this solemn declaration conscientiously believing the declaration to be true, and by virtue of the Statutory Declarations Act 1960.

Subscribed and solemnly declared by the abovenamed Boon Joon Siang, NRIC: 710325-01-5339, MIA CA 16283, at Kuala Lumpur, Wilayah Persekutuan on 31 October 2025.

.....
Boon Joon Siang

Before me,
Commissioner for Oaths
Siti Nurbaya binti Mohd Bisharuddin
(No.W738)

Before me:

KPMG PLT
(LLP0010081-LCA & AF 0758)
Chartered Accountants
Level 10, KPMG Tower
8, First Avenue, Bandar Utama
47800 Petaling Jaya
Selangor Darul Ehsan, Malaysia

Telephone +60 (3) 7721 3388
Fax +60 (3) 7721 3399
Website www.kpmg.com.my

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF JENTAYU SUSTAINABLES BERHAD

(Registration No. 197501000834 (22146-T))

(Incorporated in Malaysia)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Jentayu Sustainables Berhad, which comprise the statements of financial position as at 30 June 2025 of the Group and of the Company, and the statements of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows of the Group and of the Company for the year then ended, and notes to the financial statements, including material accounting policy information, as set out on pages 103 to 172.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Group and of the Company as at 30 June 2025, and of their financial performance and their cash flows for the year then ended in accordance with MFRS Accounting Standards as issued by the Malaysia Accounting Standards Board ("MFRS Accounting Standards"), IFRS Accounting Standards as issued by the International Accounting Standards Board ("IFRS Accounting Standards") and the requirements of the Companies Act 2016 in Malaysia.

Basis for Opinion

We conducted our audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our auditors' report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence and Other Ethical Responsibilities

We are independent of the Group and of the Company in accordance with the *By-Laws (on Professional Ethics, Conduct and Practice)* of the Malaysian Institute of Accountants ("By-Laws") and the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.

KPMG PLT, a limited liability partnership under Malaysian law and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.

Jentayu Sustainables Berhad
(Registration No. 197501000834 (22146-T))
Independent Auditors' Report for the
Financial Year Ended 30 June 2025

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the Group and of the Company for the current year. These matters were addressed in the context of our audit of the financial statements of the Group and of the Company as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Going concern basis of accounting

Refer to Note 1(b) - Basis of measurement and Note 33 - Subsequent events.

The key audit matter

We refer to Note 1(b) on Basis of measurement where the Directors highlighted the significant judgements in the preparation of the financial statements of the Group and the Company, using the going concern basis. We identified this as a key audit matter due to the degree of judgement involved in our evaluation of the appropriateness of the going concern basis for the preparation of the financial statements of the Group and of the Company.

How the matter was addressed in our audit

We performed the following audit procedures, among others:

- We read the Board of Directors' minutes and discussed with management to gain an understanding on the future plans and assessed the Group's ability to raise additional funds, to improve the working capital position of the Group and of the Company;
- We assessed the planned levels of operating expenditures for consistency of relationships and trends to the Group's historical results, and to our understanding of the business, industry and economic conditions of the Group and of the Company;
- We inspected the receipts from advances and conversion of warrants subsequent to the financial year end and before the date of this report;
- We read the conditional undertaking agreement signed between the Company and a shareholder of the Company together with a Director (who is also a shareholder of the Company), and we evaluated their intention and capabilities to provide the financial support; and
- We evaluated the Group's and the Company's going concern disclosures in the financial statements by comparing them to our understanding of the matter, the fund raising plans incorporated into the projected financial information assessment, the Group's and the Company's plans to address those events or conditions that may cast significant uncertainty, and the accounting standard requirements.

Impairment of goodwill - Group

Refer to Note 10 - Goodwill on consolidation.

The key audit matter

The goodwill is arising from acquisition of a subsidiary which is in the healthcare business segment.

Goodwill acquired in a business combination is required to be tested for impairment annually. The Group estimated the recoverable amount of the hospital CGU assets based on the value in use ("VIU") method. During the year, the Group has fully impaired the goodwill of RM5.8 million.

We identified this as a key audit matter because of the inherent uncertainties in the key assumptions used by the Group, and the level of judgement required by us in evaluating the Group's impairment assessments.

How the matter was addressed in our audit

We performed the following audit procedures, among others:

- Considered the appropriateness of the VIU method applied by the Group to perform the annual test of hospital CGU including goodwill for impairment against the requirements of the accounting standards.
- Compared the cashflow forecasts prepared at the end of last year for the purpose of impairment assessments with the actual performance of the businesses for the current year to assess how accurate the cash flow forecasts were and made enquiries of the Group as to the reasons for any significant variations identified.
- Evaluated and challenged the key assumptions used in the preparation of the cash flow forecasts for the purpose of the impairment assessment of goodwill, including projected revenue, with reference to internally and externally derived sources of information. We involved our own valuation specialist to compare the discount rate used against other industry players and external sources.
- Performed sensitivity analysis on the different elements of the cash flow projections to understand which judgements and assumptions were most sensitive in impairment assessment and evaluate their impact on the overall impairment test outcome.
- Assessed the adequacy of the Group's disclosures in the financial statements in respect of the key assumptions that reflect the risks inherent in the impairment assessment.

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Independent Auditors' Report for the
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Information Other than the Financial Statements and Auditors' Report Thereon

The Directors of the Company are responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements of the Group and of the Company and our auditors' report thereon.

Our opinion on the financial statements of the Group and of the Company does not cover the annual report and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements of the Group and of the Company, our responsibility is to read the annual report and, in doing so, consider whether the annual report is materially inconsistent with the financial statements of the Group and of the Company or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of the annual report, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Statements

The Directors of the Company are responsible for the preparation of financial statements of the Group and of the Company that give a true and fair view in accordance with MFRS Accounting Standards, IFRS Accounting Standards and the requirements of the Companies Act 2016 in Malaysia. The Directors are also responsible for such internal control as the Directors determine is necessary to enable the preparation of financial statements of the Group and of the Company that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements of the Group and of the Company, the Directors are responsible for assessing the ability of the Group and of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Group or the Company or to cease operations, or have no realistic alternative but to do so.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements of the Group and of the Company as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with approved standards on auditing in Malaysia and International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements of the Group and of the Company, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Auditors' Responsibilities for the Audit of the Financial Statements (continued)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the Group and of the Company.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group or of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements of the Group and of the Company or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group or the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements of the Group and of the Company, including the disclosures, and whether the financial statements of the Group and of the Company represent the underlying transactions and events in a manner that gives a true and fair view.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial statements of the Group. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with the Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the Directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with the Directors, we determine those matters that were of most significance in the audit of the financial statements of the Group and of the Company for the current year and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our auditors' report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act 2016 in Malaysia, we report that the subsidiaries of which we have not acted as auditors are disclosed in Note 6 to the financial statements.

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Other Matter

This report is made solely to the members of the Company, as a body, in accordance with Section 266 of the Companies Act 2016 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.

KPMG PLT
(LLP0010081-LCA & AF 0758)
Chartered Accountants

Petaling Jaya

31 October 2025

Muhammad Azman bin Che Ani
Approval Number: 02922/04/2026 J
Chartered Accountant



09 Additional Information

ANALYSIS OF SHAREHOLDINGS

As at 1 October 2025



Issued Share Capital
446,159,770



Class of Shares
Ordinary shares



Voting Rights
One vote per ordinary
share held

ANALYSIS BY SIZE OF SHAREHOLDINGS

As at 1 October 2025

Size of Shareholdings	No. of Shareholders	%	No. of Shares	%
1 – 99	54	1.77	1,157	0.00
100 – 1,000	244	8.01	121,469	0.03
1,001 – 10,000	1,809	59.36	7,378,264	1.65
10,001 – 100,000	645	21.17	23,306,642	5.22
100,001 – 22,307,988 *	293	9.62	321,052,938	71.96
22,307,989 and above **	2	0.07	94,299,300	21.14
TOTAL	3,047	100.00	446,159,770	100.00

Notes:

- * Less than 5% of Issued Holdings
- ** 5% and above of Issued Holdings

STATEMENT OF DIRECTORS' SHAREHOLDINGS

As at 1 October 2025 (based on the register of Directors' shareholdings)

Name of Directors	Direct Interest	%	Indirect Interest	%
Datuk Haji Beroz Nikmal bin Mirdin	20,744,500	4.65	63,528,900*	14.24
Abdul Halim bin Jantan	2,650,000	0.59	-	-
Ahmad Shahizam bin Mohd Shariff	-	-	-	-
Datin Noor Afzalinah binti Mohd Afzul Khan	517,700	0.12	-	-
Dato' Amiruddin bin Abdul Satar	1,800,000	0.40	-	-
Pamela Kung Chin Woon	-	-	-	-
Tobias Hjalmar Mangelmann	1,150,000	0.26	-	-
Dato' Sri Kamarudin bin Md Din	-	-	-	-
Dato' Azra bin Kamarudin	-	-	-	-

Notes:

- * Deemed of interest by virtue of spouse's shareholding in the Company pursuant to Section 59(1)(c) of the Companies Act 2016

SUBSTANTIAL SHAREHOLDERS

As at 1 October 2025 (based on the register of substantial shareholders' shareholdings)

This list of substantial shareholders is based on the register of substantial shareholders' shareholdings belonging to the same persons.

Substantial Shareholders	Direct	%	Indirect	%
MBSB Amanah Investment Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Nurhaida Binti Abu Sahid (JCSB)	63,528,900	14.24	-	-
Citigroup Nominees (Asing) Sdn. Bhd. Exempt an for CLSA Limited (Cust-Non Res)	30,770,400	6.90	-	-

THIRTY LARGEST SHAREHOLDERS BASED ON RECORD OF DEPOSITORS

As at 1 October 2025

This list of thirty (30) largest shareholders is without aggregating securities from different securities accounts belonging to the same persons.

No.	Name of Shareholders	No. of Shares	%
1.	MBSB Investment Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Nurhaida Binti Abu Sahid (JCSB)	63,528,900	14.24
2.	Citigroup Nominees (Asing) Sdn. Bhd. Exempt an for CLSA Limited (Cust-Non Res)	30,770,400	6.90
3.	MBSB Investment Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Beroz Nikmal Bin Mirdin (JCSB)	20,597,700	4.62
4.	Yap Swee Sang	17,640,000	3.95
5.	CIMSEC Nominees (Tempatan) Sdn. Bhd. CIMB For Lee Sze Suen (PB)	9,700,000	2.17
6.	MBSB Investment Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Baevinraj Thiagarajah (JCSB)	9,000,000	2.02
7.	Burukan Bin Mohamed	8,400,000	1.88
8.	CGS International Nominees Malaysia (Tempatan) Sdn. Bhd. Pledged Securities Account for Koh Kin Lip (MY0502)	8,000,000	1.79
9.	CIMSEC Nominees (Tempatan) Sdn. Bhd. CIMB for Siew Mun Chuang (PB)	7,539,300	1.69
10.	Maybank Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Rickoh Corporation Sdn. Bhd.	7,525,000	1.69

No.	Name of Shareholders	No. of Shares	%
11.	Maybank Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Abdullah Faroff Bin Husain	7,487,800	1.68
12.	MERCSEC Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Loh Yong Huat	7,300,000	1.64
13.	Kenanga Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Loh Yong Huat	6,460,000	1.45
14.	MERCSEC Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Gerald Nicholas Tan Eng Hoe	6,148,200	1.38
15.	Maybank Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Yong Min Jie	6,090,300	1.37
16.	Kenanga Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Loh Chun Sean	5,630,000	1.26
17.	Ngew Seow Pin	5,200,000	1.17
18.	RHB Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Rantronics Sdn. Bhd.	4,700,000	1.05
19.	Alliancegroup Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Tee Kim Yok (7000833)	4,650,000	1.04
20.	Alliancegroup Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Tee Kim Chin (7007085)	4,610,000	1.03
21.	Fathil Sulaiman Bin Ismail	4,170,000	0.94
22.	Lim Meng Hong	3,735,800	0.84
23.	CIMSEC Nominees (Tempatan) Sdn. Bhd. Cimb for Foong Choong Heng (PB)	3,590,200	0.81
24.	Jean-Michel Marie Gathy	3,300,000	0.74
25.	Gerald Nicholas Tan Eng Hoe	3,296,800	0.74
26.	Alliancegroup Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Dang Siong Diang (7015171)	3,000,000	0.67
27.	Alliancegroup Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for SBS Resort Sdn. Bhd. (7008038)	3,000,000	0.67
28.	M&A Nominee (Tempatan) Sdn. Bhd. Pledged Securities Account for Loh Yong Huat (JB)	3,000,000	0.67
29.	Yeoh Joon Kuan	3,000,000	0.67
30.	MERCSEC Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Chew Beow Soon	2,795,000	0.63

ANALYSIS OF WARRANT HOLDINGS

As at 1 October 2025



No. of warrants unexercised
150,935,950



Exercise price
RM0.66



Expiry date
20 February 2032

ANALYSIS BY SIZE OF WARRANT HOLDINGS

As at 1 October 2025

Size of Warrant Holding	No. of Warrant Holder	%	No. of Warrants	%
1 – 99	131	6.28	5,015	0.00
100 – 1,000	103	4.94	44,238	0.03
1,001 – 10,000	1,477	70.76	4,313,682	2.86
10,001 – 100,000	250	11.98	8,143,215	5.40
100,001 - 7,546,797*	124	5.94	98,184,500	65.05
7,546,798 and above**	2	0.10	40,245,300	26.66
TOTAL	2,087	100.00	150,935,950	100.00

Notes:

- * Less than 5% of Issued Holdings
- ** 5% and above of Issued Holdings

STATEMENT OF DIRECTORS' WARRANT HOLDINGS

As at 1 October 2025 (based on the register of Directors' Warrant Holdings)

This statement of Directors' warrant holdings is based on the Register of Directors' warrant holdings of JENTAYU as at 1 October 2025.

Name of Directors	Direct Interest	%	Indirect Interest	%
Datuk Haji Beroz Nikmal bin Mirdin	8,480,850	5.62	31,764,450*	21.05
Abdul Halim bin Jantan	1,125,000	0.75	-	-
Ahmad Shahizam bin Mohd Shariff	-	-	-	-
Datin Noor Afzalinah binti Mohd Afzul Khan	-	-	-	-
Dato' Amiruddin bin Abdul Satar	750,000	0.50	-	-
Pamela Kung Chin Woon	-	-	-	-
Tobias Hjalmar Mangelmann	-	-	-	-
Dato' Sri Kamarudin bin Md Din	-	-	-	-
Dato' Azra bin Kamarudin	2,009,400	1.33	-	-

Notes:

* Indirect interest via the warrant holdings of spouse pursuant to Section 59(1)(c)

THIRTY LARGEST WARRANT HOLDINGS BASED ON RECORD OF DEPOSITORS

As at 1 October 2025

This list of thirty (30) largest warrant holders is without aggregating securities from different securities accounts belonging to the same persons.

No.	Name of Warranholders	No. of Warrants	%
1.	MBSB Amanah Investment Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Nurhaida Binti Abu Sahid (JCSB)	31,764,450	21.05
2.	MBSB Investment Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Beroz Nikmal Bin Mirdin (JCSB)	8,480,850	5.62
3.	Maybank Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Abdullah Faroff Bin Husain	5,930,000	3.93
4.	Affin Hwang Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Shaffrina Binti Ibrahim	5,902,400	3.91

No.	Name of Warrantholders	No. of Warrants	%
5.	Alliancegroup Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Lim Meng Hong (7007149)	5,046,500	3.34
6.	MBSB Investment Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Baevinraj Thiagarajah (JCSB)	4,500,000	2.98
7.	Mohd Zaifullizan Bin Abdul Aziz	3,718,800	2.46
8.	Maybank Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Jinata Bin Muhamad Yusup	3,200,050	2.12
9.	Maybank Nominees (Tempatan) Sdn. Bhd. Terry Lim Yew Meng	2,789,800	1.85
10.	Gerald Nicholas Tan Eng Hoe	2,650,000	1.76
11.	Kok Siew Wui	2,380,000	1.58
12.	Lim Kew Seng	2,047,400	1.36
13.	Maybank Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Jeeфри Bin Muhamad Yusup	2,010,000	1.33
14.	Azra Bin Kamarudin	2,009,400	1.33
15.	Lim Meng Hong	2,000,000	1.33
16.	CGS International Nominees Malaysia (Tempatan) Sdn. Bhd. Pledged Securities Account for Jeeфри Bin Muhamad Yusup (MI0075)	1,995,400	1.32
17.	Kenanga Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Vincent Wong Soon Choy	1,680,000	1.11
18.	Jean-Michel Marie Gathy	1,650,000	1.09
19.	Voon Thien Loong	1,448,700	0.96
20.	CGS International Nominees Malaysia (Tempatan) Sdn. Bhd. Pledged Securities Account for Mohamad Daud Bin Mohd Yusoff (MF00667)	1,400,000	0.93
21.	CGS International Nominees Malaysia (Tempatan) Sdn. Bhd. Pledged Securities Account for Tan Meow Ling (MF00411)	1,353,200	0.90
22.	Leong Kok Cheng	1,150,000	0.76
23.	Jeeфри Bin Muhamad Yusup	1,139,400	0.76
24.	Abdul Halim Bin Jantan	1,125,000	0.75
25.	Anis Bin Affandi	1,022,000	0.68
26.	Ng Eng Wan	1,020,000	0.68
27.	Kenanga Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Hafidah Binti Pawanchik	1,000,000	0.66
28.	Maju Offshore Capital Sdn. Bhd.	1,000,000	0.66
29.	Public Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account For Foo Suam Ee (E-TCS/TNM)	1,000,000	0.66
30.	TA Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Fami Taufeq Bin Fakarudin	1,000,000	0.66

LIST OF PROPERTIES

As at October 2025

No.	Property Location	Property Type	Size (m ²)	Tenure	Owner Name	Value (RM)
Pulau Pinang						
1.	Lot 487 & 509, Jalan Bagan Dalam, 12100, Butterworth, Pulau Pinang	Land	12,291	Freehold	Roset BLC Sdn. Bhd.	24,480,000.00
2.	3K-23-2 Straits Residences, Jalan Seri Tanjung Pinang 1, 10470 Tanjung Tokong, Daerah Timor Laut, Pulau Pinang	Apartment	120	Freehold	Roset BLC Sdn. Bhd.	1,600,000.00
Perak						
3.	1, Jalan Hala Dato 2, 30000, Ipoh, Perak	Shop Office	339	Freehold	JENTAYU	948,813.00
Selangor						
4.	No. 1122, 11th Floor, Block A, Pusat Dagangan Setia Jaya 9, Jalan PJS 8/9, 46150 Subang Jaya Selangor	Office	47	Leasehold (17/7/2091)	Ipmuda Architectural Products Sdn. Bhd.	82,906.00
WP Kuala Lumpur						
5.	CG09 Block C, Plaza Pekeliling, 50400 Kuala Lumpur	Shop Office	103	Freehold	JENTAYU	550,000.00
6.	CG10 Block C, Plaza Pekeliling, 50400 Kuala Lumpur	Shop Office	171	Freehold	JENTAYU	1,100,000.00
7.	13A-10, Residensi V, No 8, Jalan Sepadu 5, 58200 Kuala Lumpur	Apartment	60	Freehold	Roset BLC Sdn. Bhd.	550,000.00
Melaka						
8.	B4-22-31B, 22nd Floor Tower 4, Villa D'Savoy Condo Park A Famosa Resort, 78000 Alor Gajah, Melaka	Apartment	101	Freehold	Ipmuda Selatan Sdn. Bhd.	120,000.00
9.	Lot 125, A Famosa Golf Resort, Jalan Kemus Simpang Empat 78000 Alor Gajah, Melaka	Land with Bungalow	711	Leasehold (18/12/2094)	Ipmuda Selatan Sdn. Bhd.	500,000.00
Negeri Sembilan						
10.	No 44, Jalan TSJ 8/1B, Taman Seremban, Negeri Sembilan	Shop Office	164	Freehold	Ipmuda Selatan Sdn. Bhd.	123,244.00
Johor						
11.	PTD 129839, Masai, Mukim Plentong, 81700 Johor	Bungalow Lot (Land)	816	Freehold	Ipmuda Selatan Sdn. Bhd.	200,000.00

No.	Property Location	Property Type	Size (m ²)	Tenure	Owner Name	Value (RM)
Sabah						
12.	Unit A-7-8, Block A Kondominium Kristal, 88450 Kota Kinabalu, Sabah	Apartment	152.36	Leasehold (17/5/2908)*	Ipmuda Properties Sdn. Bhd.	512,714.00
13.	Unit A-3A-5, Block A Kondominium Kristal, 88450 Kota Kinabalu, Sabah	Apartment	184	Leasehold (17/5/2908)*	Ipmuda Properties Sdn. Bhd.	773,586.00
14.	Unit A-3A-4, Block A Kondominium Kristal, 88450 Kota Kinabalu, Sabah	Apartment	184	Leasehold (17/5/2908)*	Ipmuda Properties Sdn. Bhd.	792,148.00
15.	Unit C-5-3, Block C Kondominium Kristal, 88450 Kota Kinabalu, Sabah	Apartment	143	Leasehold (17/5/2908)*	Ipmuda Properties Sdn. Bhd.	257,139.00
16.	Lot No. R-10-02 (DBKK No. B2-10-02) Block B, Level Tenth, Kota Kinabalu, Sabah	Business /Office Suite	372.13	Leasehold (31/12/2096)	Ipmuda Properties Sdn. Bhd.	2,653,980.00

Notes:

Total properties: 16

* The property has a leasehold tenure of 999 years.

CORPORATE DIRECTORY



JENTAYU Sustainables Berhad

Company Reg No. :
197501000834 (22146-T)

Kuala Lumpur Office

Unit 25-01, Level 25, Menara FELDA,
11 Persiaran KLCC, 50088 Kuala Lumpur

Tel No. : +603 9212 7878

Fax No. : +603 9212 7885

Sabah Office

Lot No. R-10-02, Block B,
Level 10, Riverson Suites,
Off Coastal Highway,
88100 Kota Kinabalu, Sabah

Tel No. : +6088 335 338

Fax No. : +6088 275 066



Ipmuda Buildermart Sdn. Bhd.

Company Reg No. :
198201014812 (94576-T)

Kuala Lumpur Office

Address:
Unit 25-01, Level 25, Menara FELDA,
11 Persiaran KLCC, 50088 Kuala Lumpur

Tel No. : +603 9212 7878

Fax No. : +603 9212 7885

Ipoh Office

No. 1 Hala Datoh 2,
30000 Ipoh, Perak

Tel No. : +605 253 8030

Store

No. 3, Laluan Perindustrian Silibin 1,
Jalan Jelapang, 30020 Ipoh, Perak



OHANA Specialist Hospital (Ultimate Forte Sdn. Bhd.)

Company Reg No. :
201201029805 (1014292-D)

No. 9, 11, 13-1 & 13-2, Jalan Seri Rejang,
Rampai Business Park South,
53300 Setapak, Kuala Lumpur

Tel No. : +603 4131 2039



Ipmuda Properties Sdn. Bhd.

Company Reg No. :
198801000648 (168005-V)

Kristal Kondominium, Block A,
Jalan Kepayan, 88100 Kota Kinabalu, Sabah

Tel No. : +6088 232 168

JENTAYU SUSTAINABLES BERHAD

197501000834 (22146-T)



+603 9212 7878

www.jentayu-sustainables.com

Unit 25-01, Level 25, Menara FELDA,
11 Persiaran KLCC, 50088, Kuala Lumpur, Malaysia.