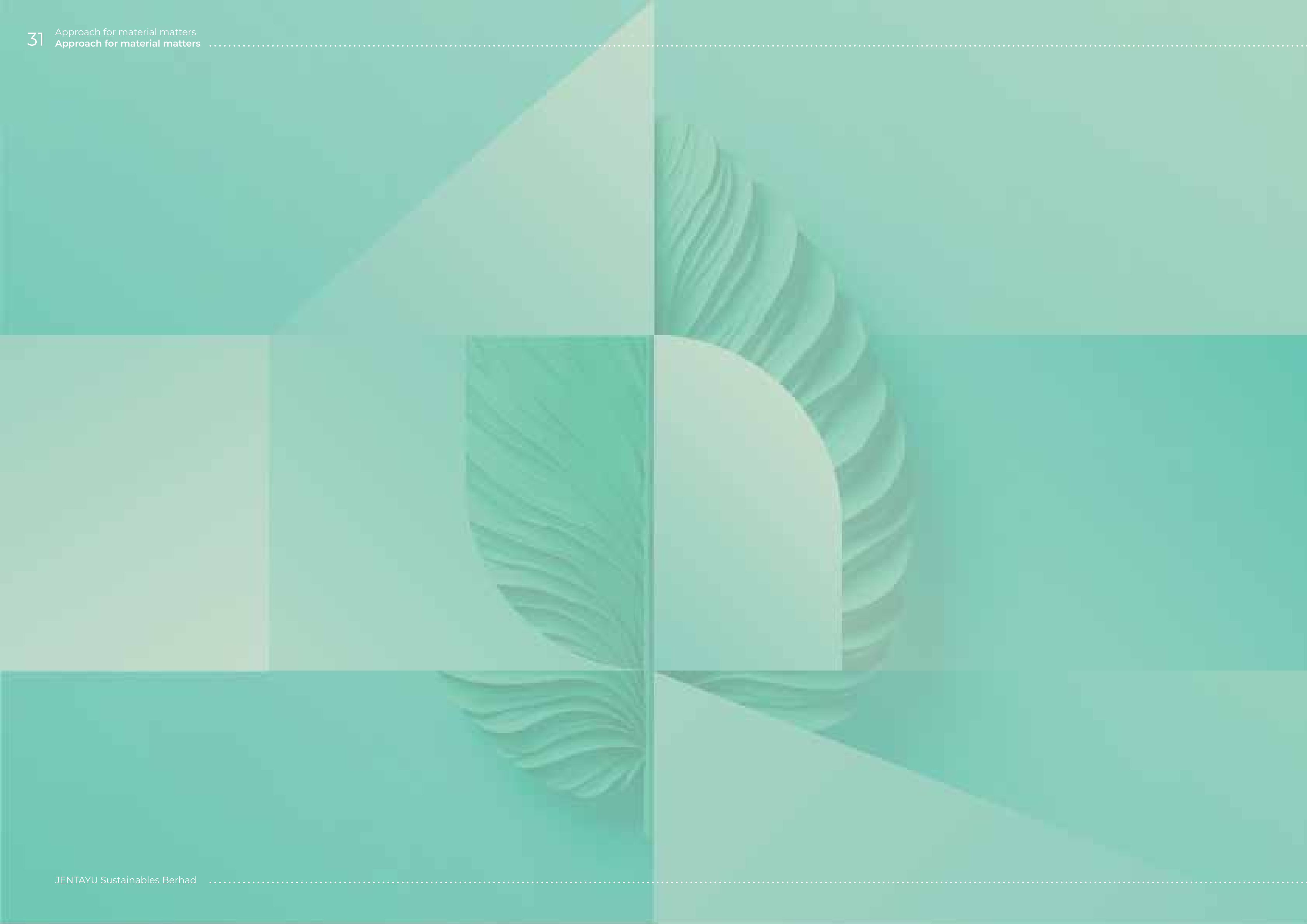


04 Approach for material matters

PRODUCE ENERGY THAT WORKS WITH NATURE

Group target: To grow total installed sustainable energy capacity to 200 MW by FY 2030.

Contribution to UNSDG

SDG 7.2
By 2030, increase substantially the share of renewable energy in the global energy mix.

SDG 13.2
Integrate climate change measures into national policies, strategies and planning.

WHY IS IT IMPORTANT?

Transitioning to renewable energy is essential for reducing dependency on fossil fuels, reducing GHG emissions from power generation, and securing long-term, stable energy costs. Beyond delivering environmental benefits, renewable energy provides nations with a pathway to more resilient and affordable energy systems. This shift remains central to the global climate agenda, as governments and businesses worldwide work to mitigate the impacts of climate change and global warming. The Group is committed to playing a pivotal role in supporting states and nations in achieving their energy transition ambitions.

ASPIRATION

Expanding installed renewable energy capacity forms the foundation of one of our core sustainability pillars, Grow Green Power. The Group now targets to secure 250 MW under PPAs by FY 2027. This revision reflects both the Group's new strategic roadmap introduced in FY 2025, and the rebalancing of its renewable energy portfolio.

The Group continues to advance its flagship 162 MW run-of-river hydropower project in Sabah while selectively pursuing opportunities in solar and other renewable technologies. In developing new projects, we integrate climate adaptation measures such as detailed hydrological and environmental assessments to account for changing rainfall and water flow patterns, ensuring long-term resilience and reliability of our clean energy generation.

WHAT IS JENTAYU DOING ABOUT IT?

Driving renewable growth through Project Oriole

i. Project background

Project Oriole is a 162 MW run-of-river hydropower development located at Hulu Sungai Padas, Sipitang, Sabah.

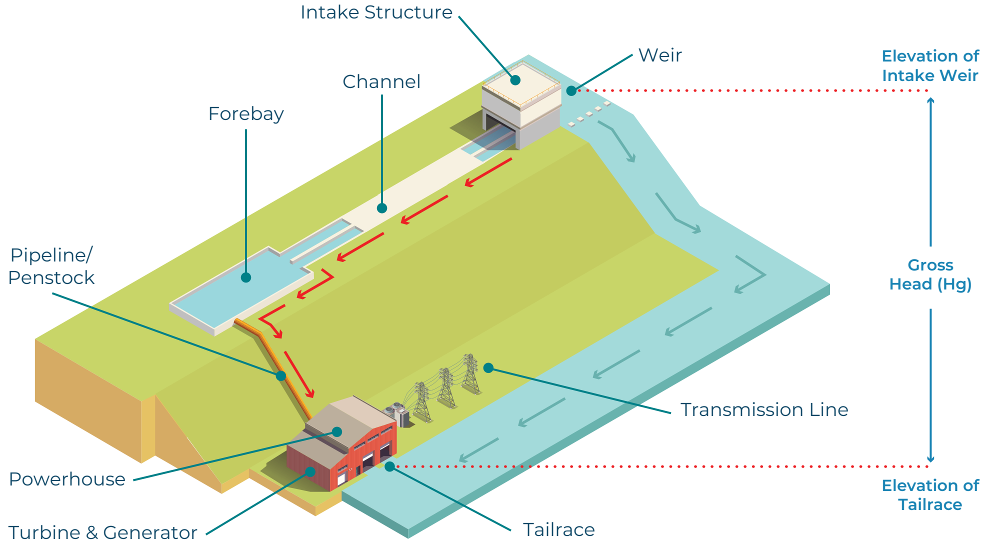


Diagram 05: Run-of-river diagrammatic overview

Unlike conventional dam-based hydropower, which requires the creation of large reservoirs, a run-of-river plant generates electricity by diverting part of the river flow through an intake structure, penstock, and turbine before returning the water downstream to its natural course. This design minimises environmental disruption while ensuring dependable renewable energy generation. The concept is illustrated in Diagram 05.

Built as a cascading scheme with two plants – Padas One (55 MW) and Padas Two (107 MW) – Project Oriole will operate under a 40-year Build-Own-Operate-Transfer ("BOOT") concession. Planned for commissioning in September 2029, the project is expected to supply about 12 percent of Sabah's peak load demand, contributing significantly to the SE-RAMP 2040 goals.

ii. Progress in FY 2025

During the reporting period, the Group achieved three major milestones that secured the long-term viability of Project Oriole:

- Signing of the PPA in April 2025
  - The Group's subsidiary OHP signed a 40-year PPA with SESB, an agreement that formalises the sale of up to 868,894 megawatt-hour ("MWh") annually at a fixed tariff of RM 0.315/kilowatt-hour ("kWh"), with additional provisions for higher generation and RECs. Once operational, the project is expected to generate approximately RM 300 million in annual recurring revenue for the Group.
- Award of EPCC contract
  - The Group awarded the EPCC contract to a consortium led by XD Power Transmission Sdn. Bhd., alongside PT Anhe Konstruksi Indonesia and Jawat Johan Sdn. Bhd. ("EPCC contractors"). The contract, structured on a lump-sum turnkey basis, covers both hydropower plants as well as interconnection facilities, with a guaranteed construction timeline of 42 months from Notice to Proceed.
- Execution of the License Agreement
  - A License Agreement was signed on 23 April 2025 between OHP ("Licensee") and the Chief Minister of the State of Sabah. Effective from 14 April 2025, the agreement grants a 50-year licence period until 13 April 2075 for the development of Project Oriole within the Sipitang Forest Class II area, covering approximately 619 hectares. The licence permits the Licensee to undertake development activities in accordance with the approved project plan, including site preparation, road construction, land clearing, forest produce harvesting, and the construction of project-related facilities within the licensed area.

Beyond strengthening Sabah's energy resilience, Project Oriole is expected to create employment opportunities (2,000 construction jobs and around 150 skilled positions) for ongoing operations, supported by training collaborations with local higher learning institutions. The project also presents opportunities for localisation of technology, including potential partnerships with global turbine manufacturers to establish world-class facilities in Sabah, thereby embedding long-term economic value in the region.

Update on planned assets acquisitions

In the FY 2024 Annual Report, the Group outlined its intention to acquire additional solar and hydropower assets to accelerate growth in its renewable energy portfolio. However, due diligence and developments in the reporting year resulted in the mutual agreement to terminate these proposed acquisitions with the vendors.

A key contributing factor in the decision was the Securities Commission's non-approval of the Group's application for an extension of time to complete the acquisitions. Proceeding to secure the acquisitions would have required a resubmission process involving higher costs, possible delays, and uncertainties over completion timelines, which could have significantly reduced the overall project value.

The decision to step away from these transactions allowed the Group to refocus its resources on priority initiatives such as Project Oriole, which continues to progress into the cornerstone of our renewable energy expansion strategy.

RISKS

The successful delivery of Project Oriole is central to the Group's renewable energy portfolio. The Group continuously monitors and manages key project and operational risks to ensure successful and sustainable outcomes.

- Hydrological risks: Variability in rainfall and streamflow patterns may influence water availability. The project design and operational planning incorporate hydrological modelling and adaptive management measures to maintain stable generation performance.
- Project completion risks: Construction progress and quality are closely managed through rigorous project controls, regular monitoring, and engagement with experienced engineering partners to ensure timely delivery and compliance with specifications.
- Construction cost risks: The Group implements robust procurement and cost management practices, including contingency planning, to mitigate potential cost fluctuations in materials, logistics, and site conditions.
- Operating risks: Long-term plant performance is supported by preventive maintenance programmes, skilled operational teams, and reliable equipment suppliers to sustain optimal output and efficiency.
- Portfolio expansion risks: While Project Oriole is the current focus, the Group is actively pursuing new renewable energy opportunities to achieve its 250 MW target by FY 2027, ensuring continued growth and portfolio diversification.

OPPORTUNITIES

The development of Project Oriole and the Group's renewable energy strategy present strong opportunities to advance our aspiration of securing 250 MW under PPAs by FY 2027:

- Energy security for Sabah: Project Oriole is expected to supply up to 12 percent of Sabah's peak load demand, reducing reliance on fossil fuels and strengthening long-term grid stability.
- Stable and recurring revenue: The 40-year PPA with SESB provides predictable cash flows, complemented by potential income through offering of RECs.

- Economic and social benefits: The project is projected to create approximately 2,000 construction jobs and 150 skilled roles during operations, alongside training and knowledge transfer to build a local talent pipeline.

- Platform for regional growth: Delivering Sabah's largest run-of-river hydropower project will enhance the Group's credibility and track record, positioning it as a key player in pursuing more renewable energy opportunities in Malaysia and the wider region. This project is a key enabler in achieving the Group's revised growth target of 250MW under PPAs by FY2027.

NEXT STEPS

Looking ahead, the Group is focused on building a clear pathway to achieve its revised target of 250 MW under PPAs by FY 2027. Under the new strategic roadmap, a healthy diversified pipeline of renewable energy opportunities has been established, encompassing battery energy storage, hydropower, and solar projects. This diversity strengthens the Group's ability to expand beyond Project Oriole and sustain long-term growth.

In parallel, the Group is also exploring opportunities to broaden its participation across the renewable energy value chain, particularly in Operations and Maintenance ("O&M"). Expanding into O&M will enable the Group to capture additional value from its projects, ensure reliable long-term performance of its assets, and enhance its overall contribution to Malaysia's clean energy transition.

TARGETS AND PERFORMANCE

The Group measures its progress through key indicators on renewable energy capacity, generation, and CO_2 avoidance, aligned with the revised aspiration of 250 MW under PPAs by FY 2027.

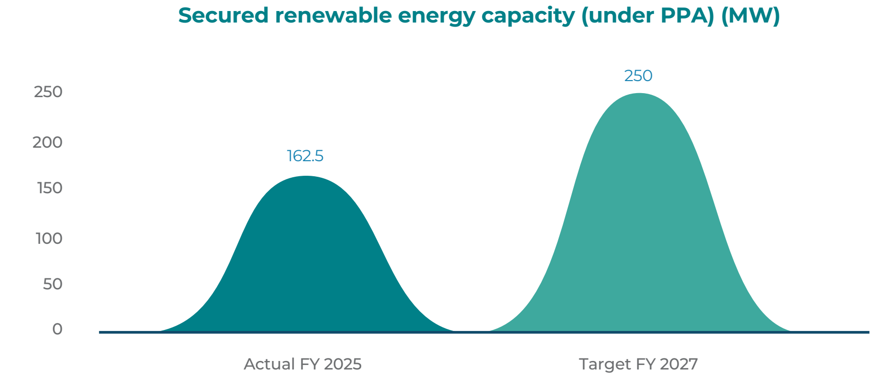
In FY 2025, a major milestone was achieved with the signing of a 162 MW PPA for Project Oriole with SESB on 14 April 2025. Together with the 0.5 MW rooftop solar installation completed in FY 2024, the Group's total secured capacity now stands at 162.5 MW, derived from hydropower and solar sources. The actual performance reported for FY 2025 was based on the 0.5 MW rooftop solar installation.

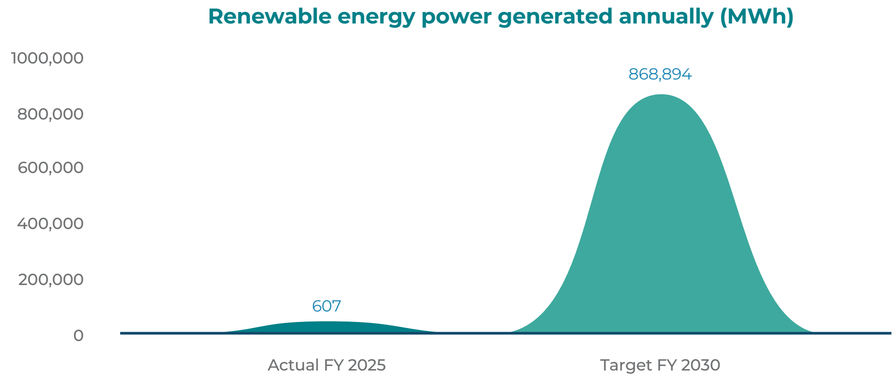
Following the decision to divest from earlier planned acquisitions, the Group has updated its long-term performance targets to reflect the progress of Project Oriole as the cornerstone of its renewable energy portfolio:

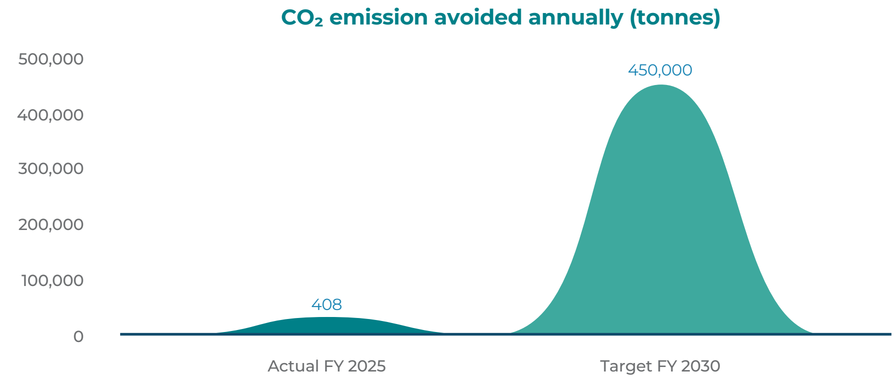
- Renewable energy generation target was revised from 1,240,248 MWh to 868,894 MWh annually by FY 2030.

- CO_2 avoidance target was revised from 636,878 tCO_2e to 450,000 tCO_2e annually by FY 2030.

These quantified, time-bound targets go beyond regulatory requirements and demonstrate the Group's commitment to reducing emissions and expanding renewable energy production in Malaysia.







SUSTAIN ECONOMIC CONTRIBUTION

The Group aims to achieve RM 25 million in PBT by FY 2027.

Contribution to UNSDG

SDG 8.2
Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors.

SDG 8.3
Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalisation and growth of micro-, small- and medium-sized enterprises, including through access to financial services.

WHY IS IT IMPORTANT?

The Group's current economic profile reflects the characteristics of a high-growth enterprise, marked by negative margins and the need for equity investment to drive expansion. This stems from the challenges in the building materials trading business as well as the long gestation period of renewable energy projects. In the near term, the Group faces a volatile and high-risk revenue base. However, this is expected to transition into a more stable and recurring stream of income through the development and operation of renewable energy assets. Ensuring financial resilience in the short-term is therefore essential to sustain future renewable energy growth, which over time will generate positive impacts for both the environment and local communities.

ASPIRATION

The Group aspires to achieve a PBT of at least RM 25 million by FY 2027, reflecting a recalibration of earlier targets in line with the latest strategic roadmap and the changes in the renewable energy portfolio. The reset from the Group's previous target of RM 50 million within 24 months is primarily due to the recognition of the extended gestation period associated with renewable energy projects. This adjustment also reflects our earlier strategic decision to divest from the planned acquisitions of hydro and solar assets, which has impacted the projected contribution from these ventures.

The renewable energy sector, which is both capital-intensive and concession-driven, requires prudent financial management and careful project design to secure sustainable long-term value. The revised aspiration introduced in FY 2025 provides a more realistic pathway to profitability while maintaining focus on ensuring socio-economic contributions through the development and operation of renewable energy assets.

WHAT IS JENTAYU DOING ABOUT IT?

Driving Long-Term Value through Project Oriole

FY 2025 has witnessed the Group achieving important milestones that serve to strengthen the financial profile of Project Oriole. The signing of the 40-year PPA with SESB on 14 April 2025 secures predictable future revenues for the Group under a fixed tariff structure. In parallel, the finalisation and award of the EPCC contract enables the Group to lock in project costs upfront, mitigating the risk of future price increases in equipment and construction.

With these two key foundations in place, the Group is now focused on progressing towards financial close, engaging with investors to secure the equity portion of project funding. Once completed, the project will underpin the Group's long-term earnings profile by generating stable, recurring revenues.

Project Oriole also incorporates enhanced sustainability parameters, including higher flood safety margins, the use of climate modelling, and sensitivity analyses to account for long-term weather variability. These measures reinforce the project's resilience and support its ability to deliver consistent value throughout the concession period.

Update on planned asset acquisitions

The Group had, in the previous financial year, pursued the acquisition of additional hydro and solar assets to accelerate its renewable energy portfolio. However, following the Securities Commission's non-approval of an extension of time to complete the acquisitions, the agreements were mutually terminated in March 2025.

From a financial perspective, this outcome required the Group to recalibrate its profitability targets. Without the immediate contributions from the planned acquisitions, the earlier target of RM 50 million PBT within 24 months was no longer reflective of the Group's operating realities. Accordingly, this target was revised to RM 25 million PBT by FY 2027, positioning the Group on a more realistic pathway that aligns with the gestation period of renewable energy projects currently in development.

This adjustment ensures the Group's financial targets remain credible and achievable, while still maintaining the position to deliver sustainable economic contributions over the medium to long term.

Diversifying and optimising the trading business

The trading division remains an important contributor to the Group's financial resilience as it transitions towards a renewable energy-driven business.

In FY 2025, the division aligned further with the Group's sustainability aspirations and expanded into the supply and installation of roofing systems, complementing its core activities in building material trading and enabling a more integrated offering to clients.

To improve efficiency, a cost-sharing arrangement for the Ipoh storeroom was implemented, with rental, utilities, and maintenance expenses fully absorbed by a partner. These initiatives reflect the Group's continued focus on optimising costs and enhancing financial sustainability.

The trading business has also begun expanding its coverage and network in Sabah, making headway into building its strengths to provide support for the construction and development of Project Oriole once construction commences.

Strengthening contribution through healthcare

The healthcare division recorded solid progress in FY 2025, supported by stronger visibility, improved patient acquisition strategies, and continued focus on service excellence. Revenue grew by 33 percent year-on-year, achieving several profitable months and gross profit margins averaging 77 percent.

The hospital's reputation was strengthened, with Google Review ratings increasing from 4.2 to 4.5 stars with over 600 reviews, while maintaining a high Net Promoter Score of 80 percent. Brand awareness was enhanced through billboard and lamp post campaigns, complemented by active participation in CSR initiatives and community events.

These achievements demonstrate the division's growing contribution to the Group's economic performance while continuing its core aim to deliver quality healthcare services to the community.

RISKS

The Group's ability to sustain its economic contribution is shaped by several key factors, which are actively managed through sound financial planning, diversification, and proactive stakeholder engagement.

- Profitability risks: The revised PBT target of RM 25 million by FY 2027 reflects the longer gestation period of renewable energy projects. The Group closely monitors project timelines and financial milestones, ensuring disciplined execution and timely delivery, particularly for Project Oriole.
- Financing risks: Renewable energy developments are capital-intensive. The Group maintains prudent financial management and engages with strategic investors, lenders, and partners to secure timely access to funding. Active monitoring of market conditions helps mitigate potential impacts from interest rate fluctuations or credit tightening.
- Revenue concentration risks: While renewable energy projects are being developed, the Group continues to derive steady contributions from its trading and healthcare businesses. Efforts are ongoing to diversify earnings through portfolio expansion and operational efficiency improvements to ensure financial resilience.
- Regulatory and tax risks: The Group closely tracks policy and tax developments, including changes to the Sales and Service Tax ("SST"), and integrates these considerations into cost planning and financial projections to manage potential impacts on profitability.

OPPORTUNITIES

Despite the challenges, the Group sees strong opportunities to strengthen its economic contribution:

- Long-term recurring revenue from renewable energy: Project Oriole provides a 40-year PPA that secures predictable cash flows, forming a stable earnings base once operational.
- Expansion of trading activities: Diversification into roofing systems and the division's readiness to support Project Oriole create opportunities to capture new revenue streams and strengthen financial resilience.
- Supportive national developments: Malaysia's ongoing push for renewable energy development and energy transition creates opportunities for the Group to access incentives, partnerships, and additional project pipelines over the medium term.

NEXT STEPS

Looking ahead, the Group's immediate priority is to achieve financial close for Project Oriole. Active engagement is underway with global investors to secure the equity portion of project funding, an effort that will not only ensure the successful delivery of the project but also bring valuable foreign investment into the state of Sabah.

At the same time, the Group is exploring opportunities to expand its renewable energy portfolio through mergers and acquisitions. These initiatives will accelerate capacity growth, diversify revenue streams, and strengthen the Group's pathway towards achieving its revised target of RM 25 million PBT by FY 2027.

TARGETS AND PERFORMANCE

The Group's economic performance in FY 2025 reflected a decline compared to the previous year. Table 1 presents a comparison of the Group's three years of performance data.

The year's performance was primarily influenced by the non-materialisation of the planned asset acquisitions, which had been expected to contribute to the Group's earnings. In addition, significant resources were directed towards advancing the achievement of key milestones for Project Oriole, in particular, the signing of the PPA and EPCC contract, as well as preparations for financial close.

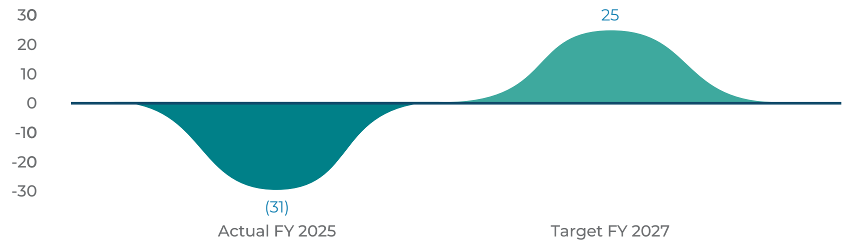
Alongside overall economic performance, the Group also tracks progress against its PBT target. For FY 2025, actual performance is presented alongside the revised aspiration of achieving RM 25 million PBT by FY 2027, providing a clearer view of the Group's pathway towards profitability.

Further details of the Group's financial performance for FY 2025 are disclosed in the Annual Report 2025 on pages 96 –180.

Details	FY 2023 (RM'000)	FY 2024 (RM'000)	FY 2025 (RM'000)
Economic Value Generated (Revenue + Other Income)	64,626	31,822	19,502
Economic Value Distributed: Operating Costs	50,877	32,468	45,637
Economic Value Distributed: To Employees	15,652	16,413	13,320
Economic Value Distributed: To Financiers	2,420	2,427	1,723
Economic Value Distributed: To Government	255	850	176
Economic Value Distributed: Community Investment	575	458	41
Economic Value Retained	(5,153)	(19,899)	(31,531)

Table 01: Historical economic performance

Profit before tax target (RM'million)



CONTRIBUTE TO LOCAL COMMUNITIES

Empowering communities through renewable energy.

Contribution to UNSDG

SDG 11.3
By 2030, enhance inclusive and sustainable urbanisation and capacity for participatory, integrated and sustainable human settlement planning and management in all countries.

WHY IS IT IMPORTANT?

The Group's commitment to local communities goes beyond renewable energy generation. We are committed to addressing access to energy, supporting livelihoods, creating jobs, and strengthening the local economy. These efforts are central to the Group's mission of delivering a positive and sustainable impact for the communities it serves.

At the same time, these efforts reflect the Group's responsibility to drive the energy transition in a way that is inclusive, ensuring that no one is left behind, and providing meaningful opportunities while respecting local voices and needs.

ASPIRATION

The Group aspires to build strong relationships with local communities by fostering collaboration, engaging and listening to their concerns, and ensuring they benefit from renewable energy development. Our goal is to create a lasting positive impact on the community's well-being and prosperity.

To support this, the Group has revised its KPI from coordinating 12 community programmes by FY 2027 to nine programmes by FY 2027. This change reflects delivery experience from past projects, where an average of two programmes per year was achievable. As of FY 2025, five programmes have already been delivered, showing steady progress. The revised KPI ensures that our commitments remain realistic and allows us to focus on quality, meaningful engagements, with long-term benefits for communities.

WHAT IS JENTAYU DOING ABOUT IT?

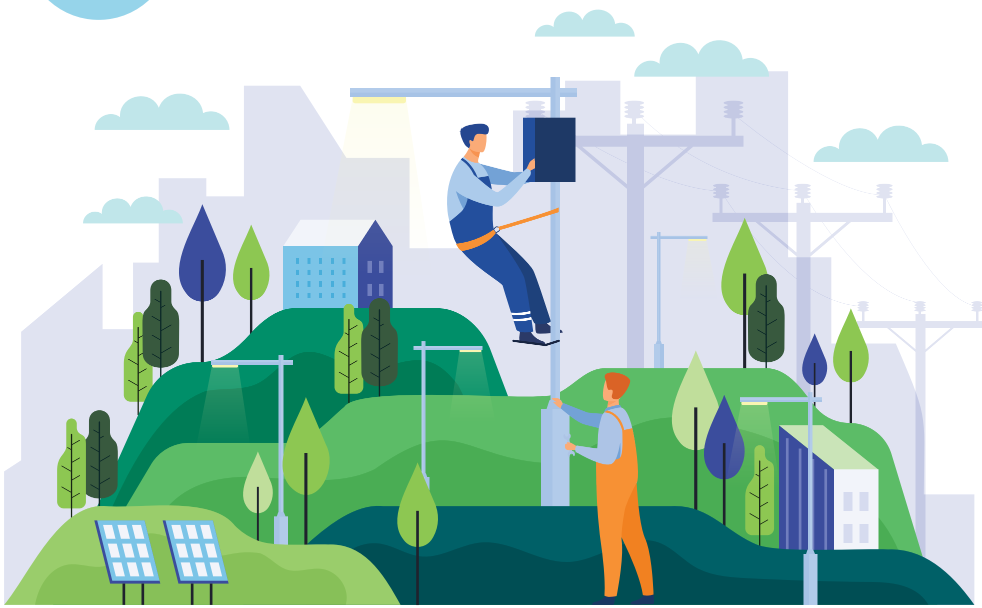
Strengthening communities through key pillars

The Group anchors its community initiatives on three key pillars designed to deliver meaningful and lasting benefits to the people living around its areas of operation:

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

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

Community Outreach Programme
Engage with communities where the Group operates to build strong relationships, foster trust, and keep open communication channels.



i. Kampung Electrification Project

- No electrification activities were carried out in FY 2025 as the team focused on securing the PPA for Project Oriole. During the year, the Group laid important groundwork by identifying potential beneficiary villages and communities for future implementation.
- Through this exercise, a total of seven villages were identified, representing approximately 2,500 people living in areas surrounding the project site. While not located directly within the project footprint, these communities are part of the wider area of influence and will benefit from the Group's electrification initiatives in the coming years.
- This preparatory work ensures that when activities resume in FY 2026, they will be targeted, impactful, and aligned with the Group's aspiration to improve energy access and uplift local communities.

ii. Tree Pledge Project

- In FY 2025, no activities were carried out under the Tree Pledge Project as the Group's focus was on securing key milestones for Project Oriole. The Tree Pledge, however, remains a key commitment, and plans are in place to roll out activities in the coming years to ensure meaningful environmental benefits are delivered alongside renewable energy development.

iii. Community Outreach Programme

- In FY 2025, the Group participated in and organised several community outreach activities, both in Kota Kinabalu, Sabah, where the Group's headquarters is located, and through its subsidiary OHANA in Kuala Lumpur. Our community outreach programmes reflect the Group's strong commitment to engaging with and supporting the communities around the areas in which we have operations.

Baby Merdeka Night Celebration

On 31 August 2024, OHANA Specialist Hospital, Sri Rampai, Kuala Lumpur, organised a Baby Merdeka Night Celebration to honour babies born around Malaysia's Independence Day. The event, launched by YB Nik Nazmi, Member of Parliament for Setiawangsa, fostered community connection, national pride, and promoted the hospital's maternity services.

7km Run to Save Lives 4.0

On 24 November 2024 in Kota Kinabalu, Sabah, the Group partnered with Lions Club of Kota Kinabalu for the 7KM Run to Save Lives 4.0. As a way to promote environmental stewardship, participants collected rubbish along the route, promoting both healthy lifestyles and a cleaner environment for the local community.

ASEAN Youth Science Forum (AYSF)

On 14 December 2024, the Group's Executive Chairman and CEO joined the ASEAN Youth Sustainability Forum as panelists in a session on renewable energy transitions. The event, held in Kuala Lumpur, gave students exposure to Malaysia's and the region's renewable energy landscape and encouraged youth to take part in shaping a more sustainable future.

Kempen Derma Darah

On 18 May 2025, Ohana Specialist Hospital, Sri Rampai, Kuala Lumpur, organised a Kempen Derma Darah. The activities included in the campaign were a blood donation drive, free health screenings, and other health promotional activities. The programme supported community well-being and encouraged greater awareness of health.

Tenom Flood Victim Donation

On 13 March 2025, the Group donated 200 food baskets and 400 cartons of mineral water to support flood victims across 15 villages in Tenom, Sabah, who were affected by rising water levels and water supply disruption. The contributions helped ease immediate hardships faced by the local community.

Strengthening accountability through external grievance mechanism

During the year under review, the Group enhanced its Whistleblowing Policy extending it beyond internal reporting to include a dedicated channel for external grievances covering social, environmental and human rights concerns. This mechanism allows stakeholders, including local communities, NGOs and other external parties, to raise issues of concern that may arise from the Group's projects or operations.

By broadening the scope of the policy, the Group provides communities and stakeholders with a formal and transparent avenue to be heard, reinforcing trust, accountability and respect for human rights. This initiative complements the Group's aspiration to ensure meaningful engagement with local communities and to deliver positive, lasting impacts in areas where it operates.

This enhancement is reflected in in the Group's Whistleblowing Policy Version 3, which was endorsed by the Board and came into effect on 29 May 2025. This policy is available on the Company website.

Notes:
The policy is publicly available on the Group's website for ease of access by all stakeholders.

RISKS

The Group recognises that conflicts with local authorities or delays in addressing community concerns may create risks that could affect project timelines. Negative public perception also poses a challenge if local voices are not properly heard and/or addressed. These issues have the potential to impact both the success and overall progress of renewable energy projects.

OPPORTUNITIES

Strong relationships with local communities are central to the success and long-term sustainability of the Group's projects. Community programmes provide a platform to foster trust, build meaningful connections and create shared value. By sharing information timely, openly and encouraging feedback, the Group strengthens its partnership with local stakeholders while demonstrating its commitment to community well-being.

NEXT STEPS

Looking ahead, the Group will continue to advance its community initiatives under the three established pillars. For the Kampung Electrification Project, the focus will be on rolling out activities in the villages identified in FY 2025, extending access to electricity to improve quality of life.

Under the Tree Pledge Project, plans are being developed to integrate tree planting activities alongside the progress of renewable energy projects, ensuring environmental benefits are delivered in tandem with energy development.

The Community Outreach Programme will continue to be expanded through meaningful engagements, including education, health and social support initiatives, aimed at strengthening trust and creating lasting value for local communities.

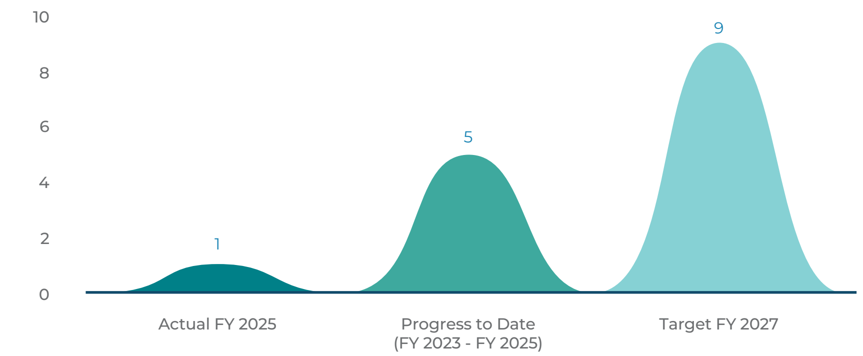
These next steps will guide the Group towards achieving its revised target of nine community programmes by FY 2027, ensuring quality, meaningful engagement, and long-term benefits for the communities where it operates.

TARGETS AND PERFORMANCE

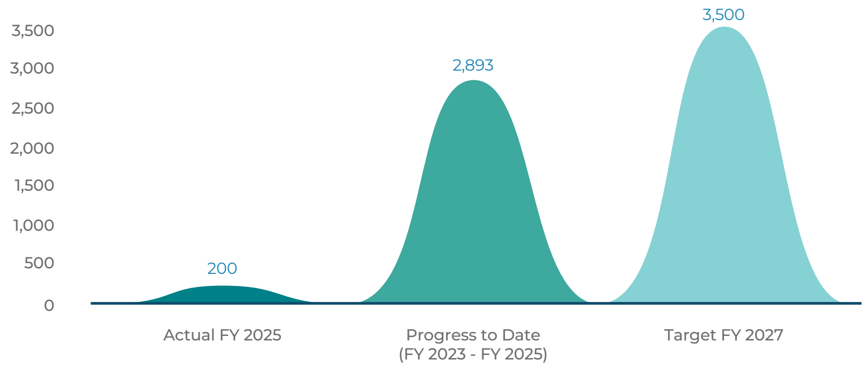
The Group tracks its community contributions through the number of programmes conducted and the individuals positively impacted. Against the revised target of nine programmes by FY 2027, one programme was carried out during FY 2025, bringing the cumulative total to five programmes completed since FY 2023

For reach and impact, approximately 200 individuals benefited from the programme during the year, contributing to a cumulative total of 2,893 people impacted against the FY 2027 target of 3,500. These results reflect steady progress towards achieving the Group's long-term community engagement goals.

Number of community programmes conducted



Number of individuals positively impacted by the programmes



LEAD WITH RESPONSIBLE GOVERNANCE

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

Contribution to UNSDG

SDG 16.5
Substantially reduce corruption and bribery in all their forms.

SDG 16.6
Develop effective, accountable and transparent institutions at all levels.

SDG 16.7
Ensure responsive, inclusive, participatory and representative decision-making at all levels.

WHY IS IT IMPORTANT?

The Group upholds a zero-tolerance stance on corruption, placing the highest importance on strong governance practices and maintaining stakeholder trust. Reputational damage with stakeholders, including policymakers, regulators, shareholders, employees and suppliers could have serious consequences, including higher operational costs, risks to business licenses and reduced ability to collaborate with global industry leaders. Effective governance is therefore essential to safeguard the Group's reputation, ensure compliance and sustain long-term growth.

ASPIRATION

The Group aspires to nurture a strong culture of compliance across the organisation. It recognises the critical role of organisational culture in supporting JENTAYU's consistent and sustainable growth. It also acknowledges that the Group's long-term success depends on maintaining the highest standards of governance and demonstrating strict adherence to all federal, state and local regulations.

The successful delivery of Project Oriole, which is our immediate focus requires close collaboration with regulators and stakeholders. This can only be achieved by upholding transparency and accountability at every stage. As such, the Group aims to strengthen trust, safeguard its reputation and position itself as a responsible and reliable partner in the renewable energy sector.

WHAT IS JENTAYU DOING ABOUT IT?

Alignment with FTSE4Good indicators

The Group aligns its governance practices with the FTSE4Good Index Series, particularly under the governance theme, to ensure that its standards remain benchmarked against international best practices. In FY 2025, the Group maintained a three-star ESG rating, reflecting its ongoing commitment to transparency, accountability and strong governance.

Strengthening oversight through Board Committees

The Group's governance framework is reinforced by the BAC and the BRC, both of which convene on a quarterly basis. All departments and subsidiaries undergo regular internal audits, with findings reported to the BAC to ensure compliance with applicable standards and regulatory requirements. Risk assessments, including those on corruption risks, are also carried out consistently across the Group.

These processes represent the first line of defence, strengthening prevention measures and safeguarding the Group's operations while upholding the culture of compliance that underpins its long-term sustainability.

Enhancing sustainability governance

On 29 May 2025, the Group revised the TOR for the BSC, SSC and SWG to align with the requirements of the IFRS S1 and S2.

While the TORs of the BRC and BAC were not revised during the year, both committees play a central role in strengthening governance and oversight of sustainability matters.

The governance structure now provides clear roles and responsibilities across all levels:

Board's oversight of climate-related risks and opportunities

Board Sustainability Committee
Provides strategic oversight of sustainability and climate-related issues at the Board level. The BSC reviews disclosures for accuracy, ensures integration of sustainability into corporate strategy, and approves the Group's annual Sustainability Report. The committee convenes at least twice a year.

Board Risk Committee
Oversees the Group's risk management framework, including climate-related risks. Through quarterly reviews, the BRC ensures that transition and physical climate risks are integrated into the ERM framework and addressed proactively.

Board Audit Committee
The BAC strengthens the credibility of disclosures by reviewing sustainability-related information through the Group's internal audit process. The BAC provides assurance on the reliability and integrity of sustainability reporting, thereby reinforcing stakeholder confidence. Its meetings are held quarterly.

Management's role in assessing and managing climate-related risks and opportunities

Sustainability Steering Committee
Chaired by the GMD, the SSC drives implementation at the management level. Through quarterly meetings, the SSC evaluates the effectiveness of the sustainability framework, monitors performance against KPIs, and ensures sustainability and climate considerations are embedded into business planning and decision-making.

Working level groups for operational delivery

Strategy and Sustainability Department
The dedicated unit responsible for managing sustainability matters across the Group. The department coordinates reporting, leads policy implementation, and supports the SSC in monitoring progress and preparing disclosures.

Sustainability Working Group
A cross-functional group comprising representatives from business units and departments. The SWG meets monthly, and supports the Strategy and Sustainability Department by coordinating data gathering, validating disclosures, and managing day-to-day sustainability initiatives. It's role is also to embed sustainability practices across the organisation.

This multi-layered governance structure ensures that sustainability and climate-related issues are addressed comprehensively from Board oversight to management execution and operational delivery. It also directly supports the governance pillar of IFRS S1 and S2, which requires disclosure on how organisations oversee sustainability-related and climate-related risks and opportunities.

ABAC awareness programme

To strengthen integrity and foster a culture of compliance, the Group organised a programme entitled "Strengthening Integrity: ABAC Awareness" between February and June 2025. Sessions were conducted by representatives from the MACC, PsK Mohd Ridzuan Bahrin and PKPs Nik Lokman Hakim Nik Mohd Nor. The programme was delivered in hybrid mode to enable participation from all business units and departments, ensuring broad accessibility and engagement.

By conducting multiple sessions across the organisation, the Group reinforced awareness of ABAC principles and emphasised its zero-tolerance stance on corruption.

This initiative supports the Group's aspiration to nurture a compliance-driven culture, safeguard its reputation and maintain trust among stakeholders.

Visual 07: ABAC Awareness Session by MACC at Menara FELDA, JENTAYU's Kuala Lumpur Office

RISKS

Failure to uphold the highest standards of integrity exposes the Group to significant risks, including loss of trust, financial losses, legal action and reduced access to capital. The wider societal and environmental consequences can include weakening stakeholder trust and higher employee disengagement and turnover.

Maintaining strict adherence to ethical practices is therefore critical to mitigating these risks and safeguarding the Group's long-term sustainability.

OPPORTUNITIES

Strong compliance practices create opportunities for growth and long-term success. By ensuring transparency and compliance to regulatory standards, the Group builds trust with stakeholders and strengthens governance. This foundation is essential for the Group to remain attractive to investors, improve access to funding, and support continued growth and innovation.

NEXT STEPS

The Group will continue to build on the progress achieved in FY 2025 by strengthening its governance practices in line with international standards. Moving forward, greater focus will be placed on enhancing alignment with IFRS S1 and S2, ensuring sustainability and climate-related disclosures remain transparent, reliable and decision-useful for stakeholders.

Currently, climate and ESG risks fall under the Strategy Risk Pillar within the Group's ERM framework. As a next step, the Group aims to establish a dedicated Climate Risk Pillar to provide a more structured oversight of climate-related risks, in line with IFRS S2 and global best practices

These efforts will be complemented by the continuation of key initiatives introduced in FY 2025, including the revised governance structure through the BSC, SSC and SWG, maintaining FTSE4Good rating, enhanced whistleblowing policy and regular ABAC awareness sessions. Collectively, these actions will help the Group maintain a strong compliance culture, safeguard stakeholder trust and ensure responsible governance remains the foundation for our sustainable growth.

TARGETS AND PERFORMANCE

The Group monitors key governance indicators on an annual basis to ensure integrity standards are upheld consistently across the organisation. Performance has remained strong over the past three years, with full compliance achieved in all areas. These include conducting annual corruption risk assessments across all operations, maintaining zero confirmed corruption incidents, and ensuring 100 percent employee participation in anti-corruption training.

Together, these results demonstrate the Group's commitment to a culture of transparency, accountability and ethical conduct.

100%
operations completed corruption risk assessments in FY 2025

Zero
number of confirmed corruption incidents in FY 2025

100%
employees attended anti-corruption training in FY 2025

05 Other Material Matters

PROTECT NATURE

Contribution to UNSDG

SDG 14.1
By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution.

SDG 15.1
Ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements.

ASPIRATION

The Group is committed to protecting the natural environment by ensuring its projects are developed and operated in line with sustainable practices and regulatory requirements. The aim is to minimise ecological impact while contributing to the preservation of biodiversity in areas where the Group operates.

WHAT IS JENTAYU DOING ABOUT IT?

In FY 2025, the Group maintained its long-term commitment to protecting biodiversity and minimising ecological impacts. While restoration work has yet to resume, significant steps were taken to strengthen governance, planning and compliance related to Project Oriole. The key initiatives are outlined below.

Restoration target

The Group has set a long-term target to restore 58 hectares of land by FY 2027. While no restoration or seedling activities were carried out in FY 2025, the target remains in place. The pause over the past two years is a reflection of the Group's focus on securing the PPA for Project Oriole, which was signed in April 2025, and will serve as the cornerstone of its renewable energy portfolio.

Biodiversity action plan

In FY 2025, a significant milestone in the aim to protect nature was achieved with the development of a BAP for Project Oriole. The BAP was approved by the Board on 29 May 2025. It outlines mitigation measures and monitoring protocols to manage biodiversity risks, including habitat disturbance, impacts on aquatic ecosystems, and waste management. It also sets requirements for monthly and quarterly monitoring, as well as reporting to the Sabah Environmental Protection Department ("EPD"), and coordination with the Sabah Wildlife Department.

The plan is publicly available on the Group's website, ensuring transparency and accessibility for stakeholders. The BAP acts practical guide to safeguard biodiversity throughout the project's construction and operation phases. It also reflects the Group's consciousness of the biodiversity in the areas we operate as well as our strong commitment to protecting nature.

Environmental approvals and compliance

Further reinforcing this commitment, the Group successfully obtained EIA approval from the EPD in November 2024, together with the Agreement of Environmental Conditions ("AEC"). These conditions cover key areas such as erosion and sediment control, slope stability, flood management, water and air quality, waste management, wildlife protection, and traffic control. To ensure compliance, the Group has incorporated all conditions directly into the Employer's Requirements of the EPCC contract, which was signed on 14 April 2025. This integration ensures that contractors are fully accountable for implementing the required safeguards from the outset.

Maintaining long term commitment

While physical restoration activities are scheduled to resume in the coming years, the progress made in FY 2025 reflects a structured and long-term approach to protecting nature. By embedding biodiversity protection and environmental compliance into the foundations of Project Oriole, the Group remains on track to achieve its restoration target of 58 hectares by FY 2027.

RISKS

Failure to comply with environmental and biodiversity regulations exposes the Group to risks such as financial penalties, legal action and potential project delays. In addition, biodiversity loss in areas surrounding operations could undermine the long-term viability and sustainability of plant operations.

OPPORTUNITIES

Strong conservation and sustainability initiatives can enhance the Group's reputation, build stronger relationships with local communities and support the long-term operational resilience of its plants.

PERFORMANCE

- BAP established and approved by the Board
- EIA approval with conditions secured for Project Oriole
- Zero environmental fines recorded in FY 2025
- 32 hectares restored to date, out of 58 hectares targeted by FY 2027

STRENGTHEN ORGANISATION VIA DIVERSITY & INCLUSIVITY

Contribution to UNSDG

SDG 5.1
End all forms of discrimination against all women and girls everywhere.

SDG 10.2
By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status.

ASPIRATION

The Group is committed to fostering a culture of inclusion where diversity is embraced and every individual feels a sense of belonging. By valuing different perspectives and empowering employees, the Group aims to unlock the full potential of its workforce. A diverse and inclusive workplace not only drives innovation but also strengthens decision-making and enhances overall organisational performance.

WHAT IS JENTAYU DOING ABOUT IT?

During the year, the Group introduced several initiatives to strengthen diversity, inclusivity and organisational capability, ensuring policies, systems and programmes are aligned with its long-term aspirations.

Strengthening HR systems and processes

The Group continues to improve its human capital management framework by embedding structured systems and processes across its subsidiaries. In FY 2025, OHANA implemented the HR2000 system, enhancing payroll accuracy and introducing proper HR controls. To ensure fair and consistent performance measurement, a Balanced Scorecard Appraisal system was standardised across the Group, providing transparent evaluation methodology for staff performance. In addition, the Group introduced a baseline procedure for Work-from-Home setting clear guidelines for managing flexible working arrangements across departments.

Embedding policies that protect rights and safety

The Group reinforced its governance of workplace conduct and employee rights with several important policy updates.

- Sexual Harassment Policy was introduced, effective 1 November 2024, in line with government initiatives to safeguard employee well-being.
- Human Rights Policy was revised and approved on 29 May 2025, reflecting the Group's commitment to uphold ethical and fair labour practices in its operations.
- OSH Policy was revised and approved on 29 May 2025, reflecting our commitment to provide a safe, supportive work environment for all employees, suppliers and contractors.

Developing future leaders

To ensure long-term organisational resilience, the Group introduced a Succession Planning Framework for leadership and key specialist roles. This framework identifies internal talent pools and provides structured pathways for career growth, supporting leadership continuity and knowledge transfer.

Investing in employee well-being

Recognising the importance of holistic employee well-being, the Group launched the Wellness at Work programme, integrating health talks, fitness challenges in collaboration with JENTAYU United Club ("JUC"), and health workshops conducted in collaboration with OHANA. These initiatives aim to encourage healthier lifestyles, promote work-life balance, and build a more engaged workforce. The Group is also committed to supporting an inclusive workplace where the well-being of all employees is valued. As of FY 2025, none of the Group's employees have declared a disability, and JENTAYU remains dedicated to providing equal opportunities and accessible wellness initiatives for all.

Focusing on high-impact training

The Group is committed to supporting the personal and professional development of all employees, in line with its Human Rights Policy (Version 2.0) which states: "The Group is committed to fostering a diverse and inclusive workplace where all employees are provided with equal opportunities for career growth based on their skills and experiences." Continuous learning is seen as a key enabler for individual growth, career progression and organisational sustainability.

In FY 2025, the Group recorded a total of 1,438 employee training hours, compared to 27,575 hours in FY 2024. The reduction reflects a deliberate shift away from broad-based, non-executive training towards high-impact programmes targeted at critical roles. Training resources were prioritised in areas aligned with the Group's strategic priorities, including:

- Renewable energy project management – building capabilities to support the Group's transition and execution of Project Oriole.
- Nursing-related training – enhancing clinical skills and service excellence at OHANA.
- ABAC awareness training – reinforcing ethical conduct and compliance culture throughout the organisation.
- OSH Awareness – strengthening workplace safety and regulatory compliance.

Employee Category	Total Training Hours	Number of Employees	Average Hours per Employee	Average Days per Employee*
Top Management	6	2	3.0	0.43
Senior Management	2	1	2.0	0.29
Management	346	32	10.8	1.54
Executive	188	23	8.2	1.17
Non-Executive	896	69	13.0	1.86
Total	**1,438**	**127**	–	–

Notes:
* One training day is equivalent to 7 hours

RISKS

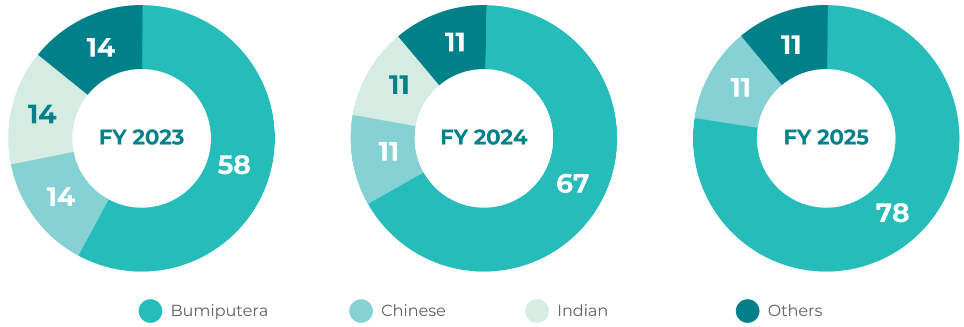
A lack of focus on diversity and inclusivity can create risks such as employee disengagement, limited development opportunities and reduced productivity. Unequal treatment in employment practices may also damage the Group's reputation and weaken stakeholder confidence.

OPPORTUNITIES

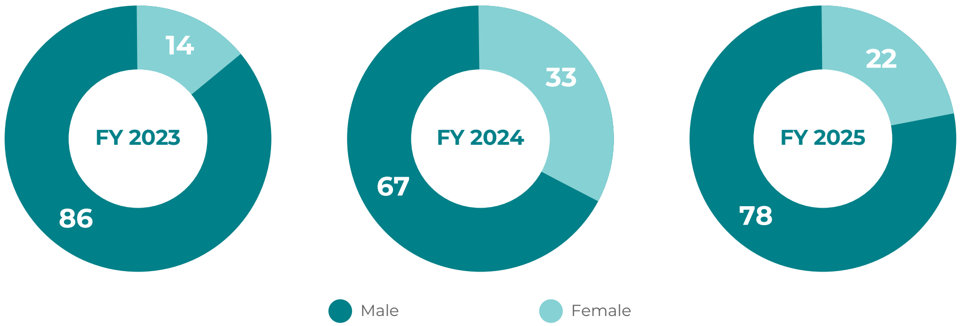
Embracing diversity and inclusivity creates opportunities to unlock the full potential of the workforce. By providing equal access to growth and development, the Group can boost productivity and encourage high performance across the organisation. An inclusive workplace also enhances corporate reputation, helping to attract top talent and making the Group more appealing to potential investors.

PERFORMANCE

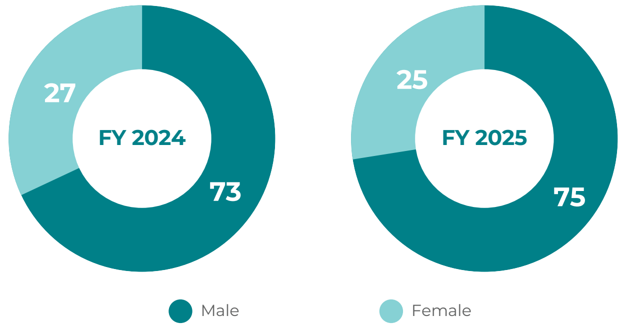
Board diversity by ethnicity (percentage)



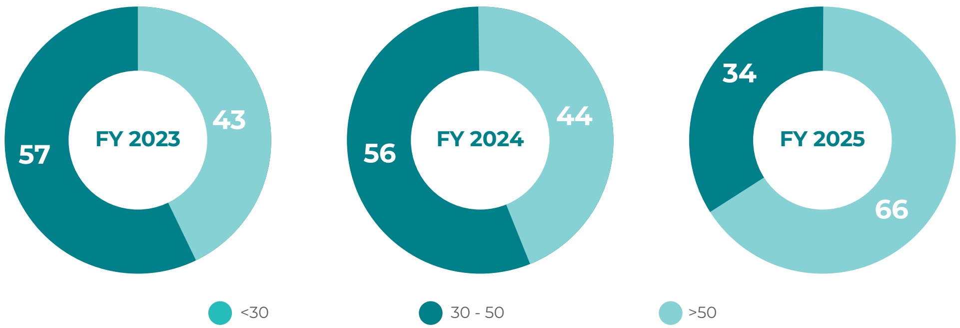
Board diversity by gender (percentage)



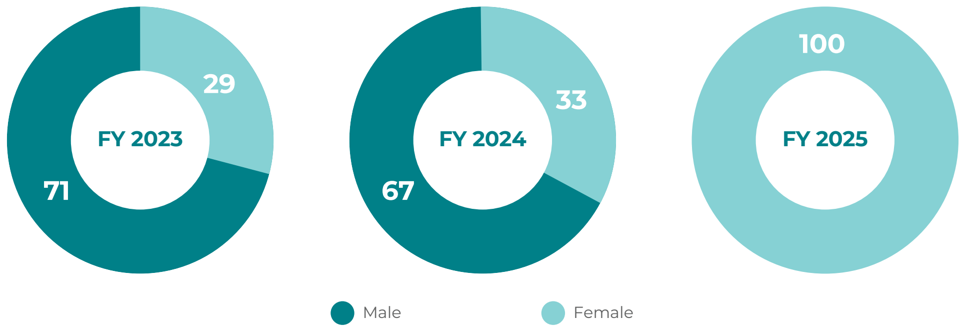
Employee gender diversity (percentage)



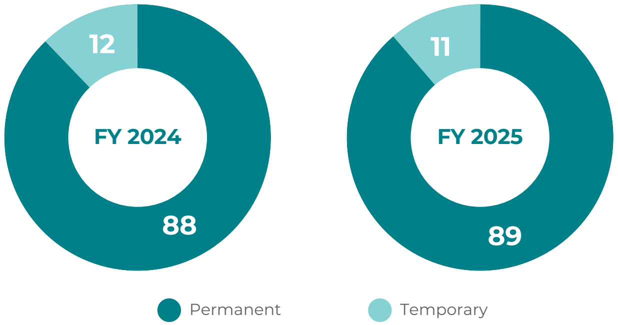
Board diversity by age group (percentage)



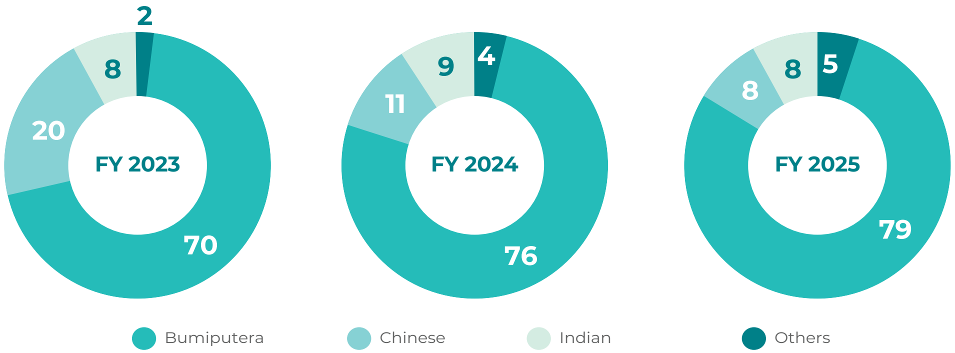
Gender diversity in senior management (percentage)



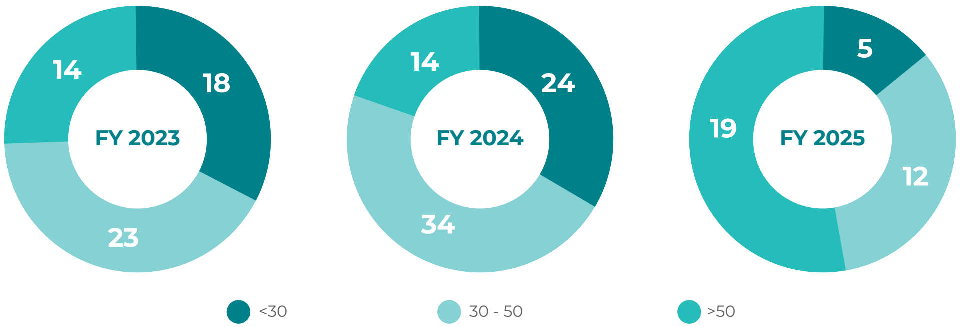
Permanent and temporary employee (percentage)



Employee breakdown by ethnicity (percentage)

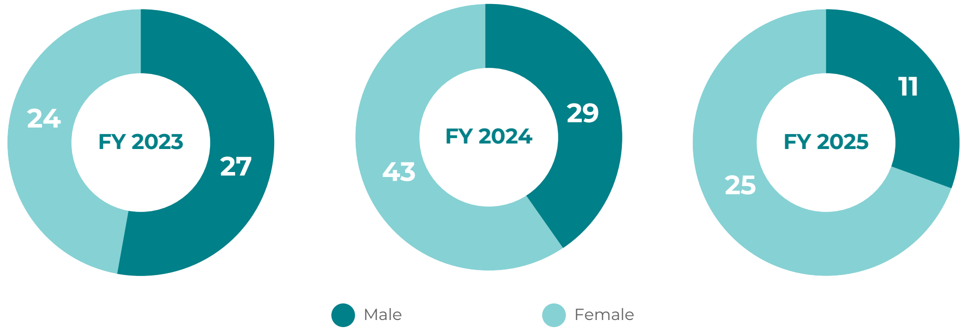


Number of employee turnover by age group

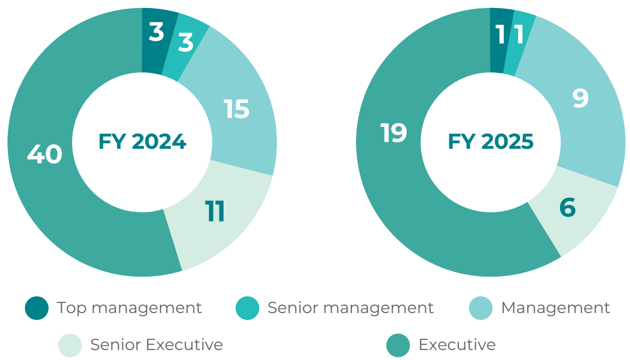


Notes:
In FY 2025, a total of 36 full-time employees left the organisation, of which 33 were voluntary resignations, representing approximately 91.7 percent of total turnover.

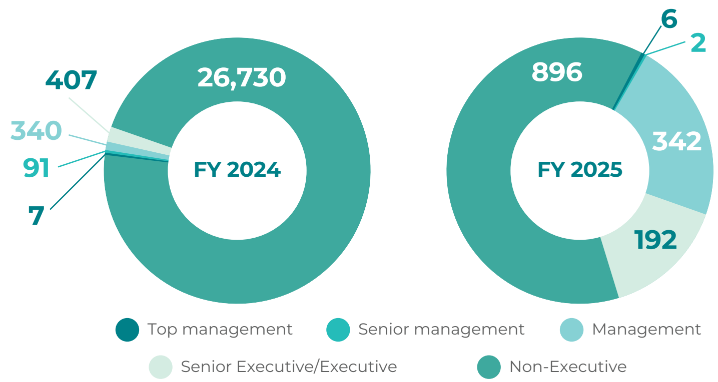
Number of employee turnover by gender



Number of employee turnover by category



Number of training hours by employee category



REDUCE MATERIAL FOOTPRINT

Contribution to UNSDG

SDG 12.2
By 2030, achieve the sustainable management and efficient use of natural resources.

SDG 12.5
By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.

ASPIRATION

The Group is committed to minimising its material footprint by promoting efficient resource use and responsible waste management across its operations and projects. We aim to reduce material consumption, prevent waste generation, and enhance recycling and reuse practices wherever possible. Through a culture of environmental responsibility and continuous improvement, the Group seeks to avoid adverse impacts, improve resource efficiency, and contribute to a more sustainable and circular economy.

WHAT IS JENTAYU DOING ABOUT IT?

During the year, the Group focused on improving resource efficiency across internal operations and project development. Key initiatives are outlined below.

Monitoring paper usage

The Group continues to monitor paper consumption by tracking annual purchases, with a target of reducing usage by 10 percent year-on-year. Since the adoption of a paperless policy in FY 2023, supported by the introduction of digital signatures, the Group has made steady progress in lowering dependency on paper and promoting digital alternatives across its operations.

Establishing baselines for construction materials – Project Oriole

In line with responsible resource management, the Group has established a BOQ for the main construction materials required for Project Oriole. This baseline was set following the signing of the EPCC contract with the consortium of XD Power Transmission Sdn. Bhd., PT Anhe Konstruksi Indonesia and Jawat Johan Sdn. Bhd. in April 2025. Material usage will be closely monitored to ensure consumption remains within planned levels. Performance updates from this monitoring will be presented in the performance section of this material matter.

Recycling and waste management

The Group has implemented structured mechanisms to reduce waste generation and promote recycling across its operations. All office locations practice waste segregation into general waste, plastics, bottles, cans, glass, and paper or cardboard. These waste streams are measured daily and consolidated monthly, enabling accurate monitoring and reporting.

The Group initiated its waste management activities in FY 2024, marking the beginning of formal waste data tracking. In FY 2025, the Group entered its second year of data recording, capturing details of recycled, non-recycled, and hazardous waste to strengthen consistency and establish baseline performance trends.

At OHANA, additional segregation is applied for clinical waste, which is classified as hazardous. This waste is collected and disposed of by Flora Sentosa Services, an authorised waste management provider in compliance with local regulations.

At the end of each financial year, the Group discloses consolidated waste data, including total waste generated, total waste diverted from disposal, and total waste directed to disposal. Looking ahead, JENTAYU plans to set formal waste management targets, including efforts to increase the proportion of waste recycled, to ensure continuous improvement and responsible waste stewardship across its operations.

Water usage and discharge management

The Group recognises responsible water management as an important aspect of conserving natural resources and reducing its overall material footprint. Water consumption is monitored across all office locations, with data obtained from monthly water bills and individual water meter readings.

All JENTAYU offices are located within multi-tenant buildings, where wastewater treatment and discharge are managed by the respective building management teams in compliance with local regulatory standards. As such, the Group's water discharge is considered equivalent to its total water consumption, as there are no significant process losses or alternative water uses.

JENTAYU initiated formal water tracking in FY 2024, and FY 2025 marks the second consecutive year of data collection. The information recorded forms the basis for establishing long-term monitoring practices and future efficiency targets.

The Group's consolidated water data, covering usage and estimated discharge, is presented in the performance section of this material matter.

RISKS

Inadequate material management and improper waste disposal expose the Group to a range of risks, including financial losses, environmental harm and potential fines. They may also result in legal liabilities and reputational damage, which could undermine stakeholder confidence and affect long-term performance. These risks reinforce the importance of maintaining strict material management and waste handling practices.

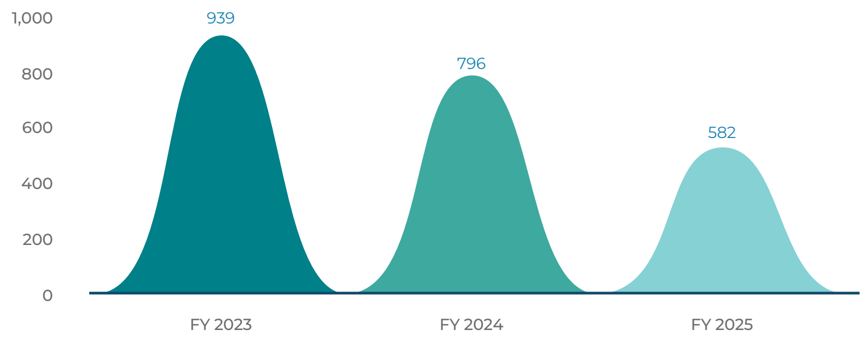
OPPORTUNITIES

Effective material management creates opportunities to reduce waste, conserve natural resources and minimise environmental impacts. It also strengthens the Group's reputation by demonstrating its commitment to sustainability and responsible business practices, which can enhance stakeholder trust and support long-term value creation.

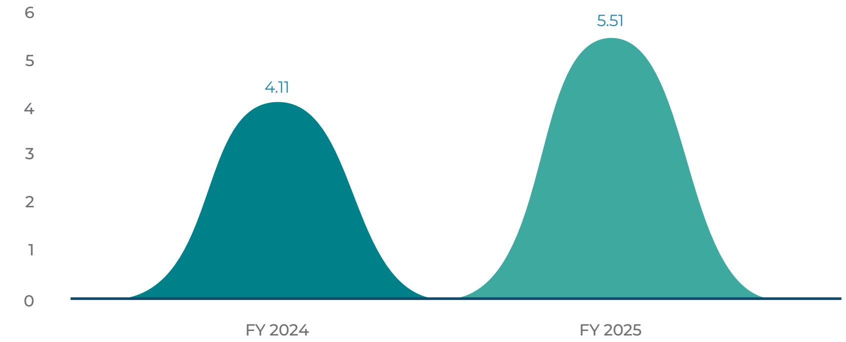
PERFORMANCE

All data in this section cover the Group's operations at the Headquarters in Kota Kinabalu, Administration Office in Menara FELDA, Kuala Lumpur, Sales Office in Ipoh, and OHANA in Sri Rampai, Kuala Lumpur, unless stated otherwise.

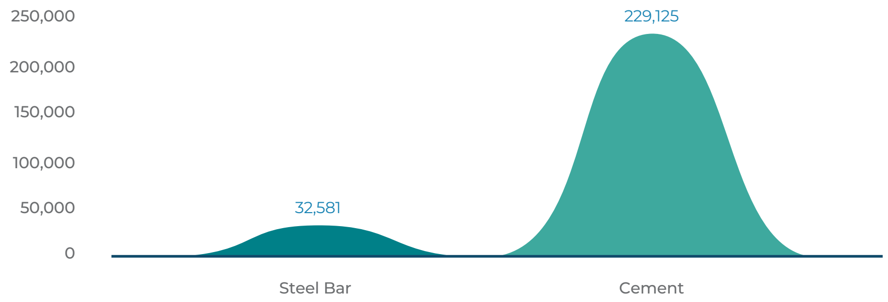
Purchased paper (Kg)



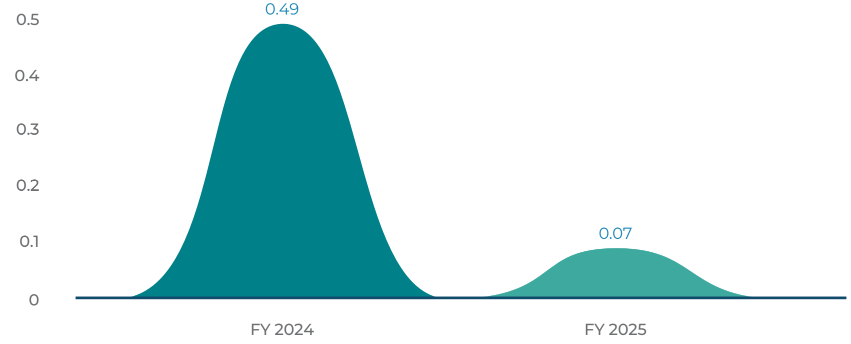
Non-recycled waste generation (tonnes)



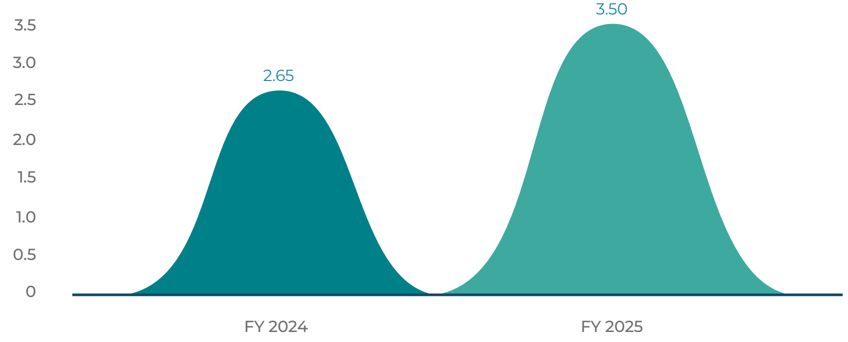
FY 2025 Baseline materials for Project Oriole (tonnes)



Recycled waste (tonnes)

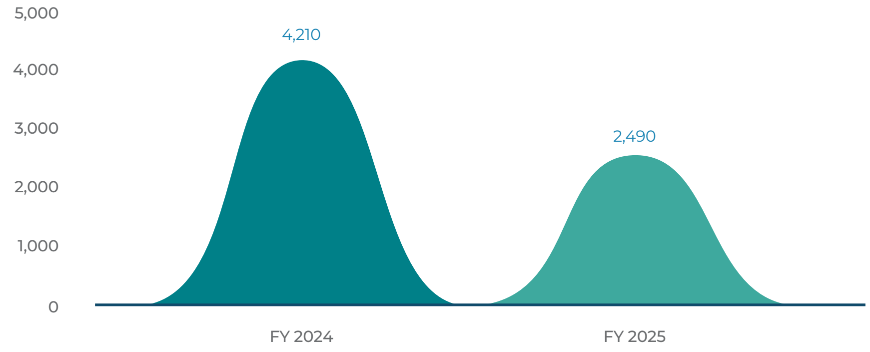


Hazardous waste generation (tonnes)



Notes:
Hazardous waste refers to the clinical waste generated from the operations of OHANA.

Total water usage and estimated discharge (m³)



Notes:
The reduction in water usage from FY 2024 to FY 2025 is due to the installation of an individual water meter at the Administration Office, Menara FELDA, Kuala Lumpur. Previously, usage was estimated based on employee numbers using a shared bulk meter for the entire building, resulting in higher estimated figures.

PROTECT OUR PEOPLE

Contribution to UNSDG

SDG 8.8
Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment

ASPIRATION

The Group places the highest priority on the health, safety and well-being of its employees and contractors across all operations. Its commitment is to provide a safe, healthy and supportive workplace environment, with the goal of preventing injuries and illnesses. By continuously strengthening workplace safety measures, the Group aims to protect its people while enhancing efficiency and productivity.

WHAT IS JENTAYU DOING ABOUT IT?

During the year, the Group advanced several initiatives to strengthen workplace safety and employee well-being, ensuring that health and safety standards are embedded across its operations, projects and supply chain.

Strengthening OSH governance

The Board approved the revised OSH Policy on 29 May 2025, which is publicly available on the Group's website. The updated policy aligns with the OSHA 2022 and reinforces the Group's commitment to maintaining a safe and healthy workplace for all employees, suppliers, contractors, and other stakeholders. Following its approval, the Group informed all employees via email about the updated policy and its online availability, while an infographic summarising the key points was shared through internal digital platforms to enhance awareness and understanding among employees. Although the current version is in English, the Group recognises the importance of accessibility and will progressively explore translations into relevant languages to facilitate better understanding among both employees and business partners.

To support its implementation, the Group has established an OSH Committee that provides oversight of workplace safety across all operations. In addition, dedicated OSH Coordinators have been appointed at the Group's HQ in Kota Kinabalu, Menara FELDA and OHANA in Kuala Lumpur. The coordinators' role is to ensure consistent monitoring and execution of safety initiatives on the ground.

The revised OSH policy also sets out clear roles and responsibilities for management, employees and the OSH Committee. It establishes requirements for systematic risk assessments, emergency preparedness, mental health support, safe work practices and reporting mechanisms for hazards and accidents. All incidents are required to be documented, investigated and followed up with corrective action, ensuring transparency and accountability. In FY 2025, the Group recorded no incidents leading to injuries or fatalities.

The OSH Policy extends beyond the Group's direct workforce. It also requires suppliers, contractors and subcontractors to comply with local health and safety laws and to adopt safe work practices when engaged with the Group's operations. These principles are communicated through contracts and supplier engagement, ensuring alignment across the supply chain.

By integrating health and safety standards into its supply chain, establishing dedicated governance structures and making the policy publicly accessible, the Group reinforces its commitment to safeguarding people throughout its value chain, while aligning with global best practices.

OSH training

The Group places strong emphasis on cultivating a safety-conscious culture through continuous training and awareness programmes. In FY 2025, JENTAYU conducted an OSH Awareness Training on 22 May 2025, facilitated by Access Grid Training & Consultancy Sdn. Bhd., a certified training provider. The training module covered key elements of workplace safety, hazard identification, emergency preparedness, and compliance with national OSH regulations.

A total of 42 employees participated in this session, marking an important step in strengthening the Group's internal safety culture. This programme forms part of JENTAYU's ongoing commitment to ensure that all employees receive regular and relevant health and safety training. Future sessions will continue to be conducted to achieve full participation across the organisation.

In FY 2025, the Group recorded zero employee fatalities and achieved a Lost-Time Incident Rate ("LTIR") of 0.00, reflecting the effectiveness of its safety management practices. Lost-time incidents are defined as work-related injuries or illnesses that result in at least one full workday or shift being lost after the incident, in line with the principles of GRI 403: Occupational Health and Safety (2018) and International Labour Organization ("ILO") guidelines.

The LTIR and number of fatalities for the past three financial years are presented in the Performance section of this material matter for transparency and continuity of reporting.

Safeguarding health and safety at Project Oriole

In FY 2025, the Group formalised two key management plans for Project Oriole to protect the safety and well-being of workers and surrounding communities.

The CHSP sets out measures to manage risks such as dust and noise emissions, blasting, traffic safety, water quality, fire hazards and occupational health. It includes practical steps like dust suppression, protective equipment for workers, blasting protocols, traffic signage and grievance channels for nearby communities.

The ERP provides clear procedures for handling potential emergencies, including floods, landslides, fires, chemical spills, blasting accidents, severe weather and medical emergencies. It outlines the role of the Emergency Response Team, coordination with hospitals and engagement with communities and authorities when incidents occur.

Both plans were developed with reference to the EIA and AEC approved by the Sabah EPD. They are available on the Group's website, ensuring transparency and accessibility for stakeholders.

Board oversight of health and safety

The Board provides oversight of health and safety through its dedicated committees. The BSC is responsible for safeguarding the well-being of the workforce as part of its mandate to oversee sustainability and ESG-related matters. This includes reviewing policies, targets and disclosures relating to OSH. The BSC is chaired by an Independent Non-Executive Director who provides leadership and ensures that health and safety matters receive appropriate Board-level attention.

In parallel, the BRC ensures that health and safety risks are addressed within the Group's ERM framework. By monitoring operational and compliance risks, the committee reinforces the Group's commitment to maintaining a safe workplace and meeting regulatory requirements. The BRC is also chaired by an Independent Non-Executive Director who oversees the integration of health and safety within the Group's broader risk governance structure.

Together, these oversight mechanisms ensure that health and safety are embedded into both the Group's sustainability agenda and its broader risk governance framework.

Health and safety risk assessment

The Group recognises the importance of identifying and managing health and safety risks across all operations and projects. For existing operations, the Risk Management Department actively assesses these risks to ensure compliance with all relevant regulations and internal safety standards. For new operations and projects, the Group will conduct comprehensive health and safety due diligence as part of the project evaluation and approval process, ensuring potential risks are identified and mitigated early. These measures reinforce JENTAYU's commitment to maintaining a safe working environment and safeguarding the well-being of employees, contractors, and surrounding communities.

RISKS

Workplace accidents and injuries present significant risks, ranging from reduced productivity and project delays to legal penalties and reputational harm. Such incidents can disrupt operations, result in financial losses and weaken stakeholder confidence in the Group's commitment to safety, health and well-being.

OPPORTUNITIES

Prioritising workplace safety creates opportunities to strengthen employee well-being, improve productivity and protect the Group's reputation. A strong safety culture not only reduces the risk of accidents but also fosters a positive work environment that enhances morale and engagement. Proactive safety practices can also deliver cost savings by avoiding accidents and legal liabilities, contributing to the Group's long-term success and sustainability.

PERFORMANCE

44
number of employees trained on health and safety in FY 2025

Zero
number of fatalities in FY 2023, FY 2024 and FY 2025

0.00
number of Loss-time incident rate (LTIR) in FY 2023, FY 2024 and FY 2025

BUILD A SUSTAINABLE SUPPLY CHAIN

Contribution to UNSDG

SDG 12.7
Promote public procurement practices that are sustainable, in accordance with national policies and priorities.

ASPIRATION

The Group is committed to building and strengthening a sustainable supply chain that upholds ethical business conduct, promotes efficient use of energy and resources, addresses climate change and pollution, safeguards biodiversity and water resources, reduces waste, and fosters long-term resilience while contributing positively to social responsibility.

WHAT IS JENTAYU DOING ABOUT IT?

The Group continues to embed responsibility and accountability within its supply chain by ensuring that every major contract and supplier engagement reflects our sustainability commitments. In Project Oriole, the appointment of the EPCC contractor on 14 April 2025 marked an important milestone in this area. The appointment was more than a commercial decision, as the process placed emphasis on evaluating the contractor's technical strength, financial capability, proven track record, alongside their ability to meet stringent environmental and social requirements. This screening process ensures that the project partners we bring on board share our values of responsible and ethical project execution.

To strengthen compliance, the contract requirements specifically include conditions set by the EPD of Sabah, which hold contractors accountable for upholding environmental safeguards throughout the project.

At the same time, all procurement decisions are guided by the Group's Procurement Policy, which provides a consistent framework for fairness, transparency, and alignment with sustainability principles.

Beyond project delivery, the Group consistently prioritises the engagement of local suppliers across our businesses, recognising their role in fostering resilience and creating shared value. In FY 2025, this commitment was clearly demonstrated with 98 percent of total procurement spend directed towards local suppliers.

RISKS

Non-adherence to the Group's business principles by suppliers and contractors presents several risks. These include potential project delays, penalties for regulatory non-compliance, and financial losses arising from poor contract execution or supplier underperformance. Failure to comply with the Group's Procurement Policy may also result in the delivery of goods and services that fall short of required standards, creating inefficiencies and reliability concerns. Inadequate supplier oversight can further compound these risks, ultimately affecting the successful delivery and long-term reliability of the Group's operations.

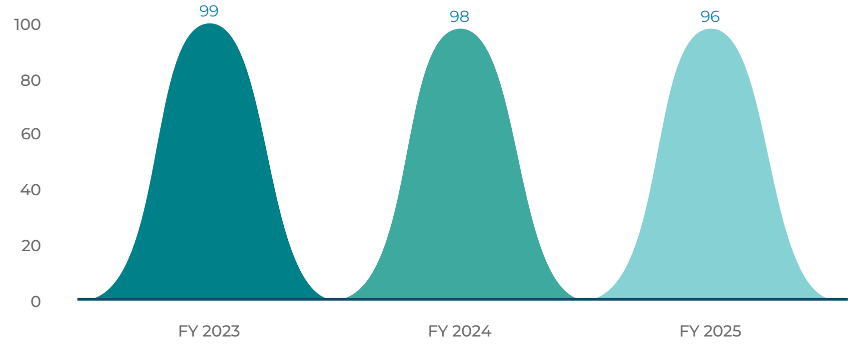
OPPORTUNITIES

Strengthening supply chain sustainability presents meaningful opportunities for the Group in its current and future businesses. By promoting transparency and upholding high standards, the Group can attract and retain reputable suppliers who share its values and commitment to responsible practices. This fosters long-term partnerships built on trust, enabling stronger collaboration and improved supplier performance. In turn, robust supplier management supports timely project delivery, consistent adherence to quality standards, and greater operational efficiency, all of which contribute to the Group's resilience and long-term growth.

PERFORMANCE

Local suppliers continue to play a central role in the Group's operations. In FY 2023, spending on local suppliers accounted for 99 percent of total procurement, followed by 98 percent in FY 2024 as part of a strategic effort to diversify and strengthen supply chain resilience. In FY 2025, local procurement remained high at 96 percent of total spending, reflecting the Group's continued prioritisation of local suppliers despite ongoing efforts to diversify its supply base. This focus supports the local economy while reinforcing supply chain sustainability, reliability, and operational continuity across the Group's businesses.

Local supplier spending (percentage)



PROTECT THE RIGHTS OF OUR PEOPLE

Contribution to UNSDG

SDG 16.6
Develop effective, accountable and transparent institutions at all levels.

ASPIRATION

The Group is dedicated to placing people at the heart of its operations by fostering a safe, inclusive, and respectful environment for employees, supply chain partners, and the wider community. Our commitment is grounded in the principles of fair treatment, ethical conduct, and the well-being of all stakeholders.

WHAT IS JENTAYU DOING ABOUT IT?

The Group continues to strengthen its commitment to human rights and fair treatment by enhancing governance policies, grievance mechanisms, and adopting international best practices and standards to safeguard the rights and well-being of employees, partners, and communities.

Upholding human rights across our value chain

In FY 2025, the Group undertook a comprehensive revision of JENTAYU's Human Rights Policy, reaffirming our commitment to respecting and protecting the rights of our employees, supply chain partners, and the communities where we operate. The revised policy, which has been approved by the Board and is publicly available on our corporate website, reflects international best practices and strengthens our governance framework in line with evolving stakeholder expectations.

The revised Human Rights Policy explicitly upholds the United Nations Guiding Principles on Business and Human Rights and makes reference to key international instruments, including the International Bill of Human Rights and relevant ILO Conventions. This ensures alignment with globally recognised human rights standards.

The policy extends its scope beyond employees, to include suppliers, vendors, contractors, and business partners across the Group's value chain. It affirms the right to freedom of association and collective bargaining, recognising both compliance with local laws and the Group's commitment to respect and support these fundamental rights.

In addition, the policy covers key labour rights issues, including the prohibition of child labour and forced labour/modern slavery, fair treatment and equal opportunity, safe working conditions, and the right to a conducive work environment. The Group also ensures that all employees are paid wages that meet or exceed the legal minimum requirements, reflecting our compliance with applicable labour laws, and is committed to progressively supporting fair and decent compensation practices that contribute to a living wage. Mechanisms such as grievance procedures and whistleblowing channels are in place to provide employees and stakeholders with accessible means of raising concerns without fear of retaliation.

The Group also commits to equal pay for equal work, embedding this principle within our diversity and equal opportunity standards. While the policy articulates this commitment, further transparency through data disclosures may strengthen external assurance of our practices.

The Human Rights Policy applies globally to all employees and extends to the Group's suppliers, contractors, and business partners. It is communicated across the organisation and made publicly available on the Group's website to ensure accessibility to external stakeholders. While the current version is in English, the Group recognises the importance of inclusivity and will progressively explore translations into relevant languages to enhance awareness and understanding among employees and business partners.

Through this important revision, the Group has strengthened its framework for safeguarding human rights across its operations and supply chain, reinforcing our aspiration to foster a safe, inclusive, and respectful environment for all stakeholders.

Strengthening whistleblowing mechanisms

In May 2025, the Group revised its Whistleblowing Policy (Version 3) to strengthen transparency and accountability. The updated policy, approved by the Board, extends its scope to cover external grievances relating to social, environmental, and human rights matters. This is significant as it provides local communities, civil society groups, and other stakeholders affected by the Group's operations a formal channel to raise concerns on issues such as project impacts, land access, cultural heritage, community health and safety, and labour rights.

The revised policy ensures that all reports are treated confidentially, with strong protections in line with the Whistleblower Protection Act 2010. It also ensures that a whistleblower will not face retaliation for making a report in good faith. Oversight of the policy rests with the BRC, while the Risk Management and Compliance Department is responsible for its administration.

By broadening the scope of the policy, the Group reaffirms its commitment to integrity, good governance, and respect for human rights, ensuring both internal and external stakeholders are heard and protected.

Embedding international standards in project assessment

In FY 2024, the Group committed to benchmark Project Oriole against the Equator Principles ("EP") framework as part of strengthening our environmental and social practices. To support this, we engaged Worley Consulting to conduct an independent assessment, resulting in an Environmental and Social Report that provided valuable insights and recommendations.

While our financing partners did not require formal compliance with the EP, the process has helped us identify areas to further improve how we manage environmental and social aspects in our projects. The Group views this as an important step in building stronger sustainability practices that will guide both Project Oriole and future developments.

Strengthening workplace fairness and respect

The Group has strengthened its approach to safeguarding the rights and well-being of employees through the establishment of a standalone internal grievance mechanism. This process provides employees with a clear, accessible, and confidential channel to raise concerns related to workplace issues, including cases of bullying and harassment. The mechanism complements the Group's Whistleblowing Policy by ensuring that day-to-day workplace grievances are addressed promptly, fairly, and without fear of retaliation.

To support effective implementation and availability of the confidential reporting channels, employees are assured that all grievances will be treated with sensitivity and impartiality. In addition, managers receive guidance and training on how to handle complaints appropriately, upskilling them to deliver their responsibility to foster a respectful, safe, and inclusive workplace culture.

Through this mechanism, the Group proactively addresses potential issues of bullying or harassment, and promotes open communication, trust, and accountability across the organisation.

RISKS

Human rights violations across the Group's operations or supply chain pose serious risks to business continuity. Such breaches can undermine the Group's reputation and weaken its ability to attract and retain the skilled talent needed to drive long-term success in the renewable energy sector.

OPPORTUNITIES

Robust human rights practices strengthen the Group's governance framework, enhance its reputation, and increase its appeal as an employer of choice for top-tier talent. By embedding these principles, the Group builds trust with stakeholders and positions itself as a responsible leader in the renewable energy sector.

PERFORMANCE

The Group maintained a strong record in protection of rights of our people, with zero substantiated complaints of human rights violations reported in FY2023, FY2024, and FY2025. Oversight by the Board Risk Committee ensures that compliance measures and key policies, including the Human Rights Policy and Whistleblowing Policy, are effectively implemented across the Group.

Zero

confirmed human rights complaints reported in FY 2025

PROTECT OUR DATA

Contribution to UNSDG

SDG 16.6
Develop effective, accountable and transparent institutions at all levels.

ASPIRATION

The Group is committed to safeguarding the security and integrity of its data assets by implementing robust protection measures, mitigating risks, and ensuring trust and reliability. The Group also embraces digital innovation to strengthen business resilience and sustain its competitive edge across all operations.

WHAT IS JENTAYU DOING ABOUT IT?

The Group continues to strengthen its approach to data protection while embracing digital innovation to drive efficiency, reliability, and resilience across its businesses.

In the Healthcare division, staff management has been enhanced through the adoption of a digital payroll platform that integrates staff leave, salary and records into a secure, centralised system. This initiative reflects the Group's commitment to digital transformation, ensuring streamlined operations, reduced administrative risks, and greater accuracy and security in managing employee information.

The Group has also advanced implementation of e-invoicing across all businesses, in line with the Government of Malaysia's mandatory e-invoicing framework. This transition to digitalisation ensures compliance with regulatory requirements while supporting greater transparency, efficiency, and accuracy in financial transactions.

Recognising the importance of safeguarding sensitive information, particularly in the Healthcare business where large volumes of personal and medical data are managed, the Group has reinforced controls to prevent data breaches at all operational touchpoints. Continuous monitoring, secure systems, and strict adherence to data governance policies remain central to protecting the trust placed in the Group by patients, employees, partners, and stakeholders.

RISKS

Cybersecurity remains a critical priority for the Group. Any unauthorised access to, or use of, employee or customer data could result in reputational harm, regulatory repercussions, and potential financial losses, underscoring the importance of maintaining robust safeguards across all operations.

OPPORTUNITIES

Acknowledging the digital challenges create opportunities for the Group to strengthen its cybersecurity and data management practices. Through the implementation of robust safeguards and improvement of systems, the Group continuously enhances the protection of sensitive information while reinforcing stakeholder confidence and trust.

PERFORMANCE

The Group continuously monitors and strengthens its practices to uphold the highest standards of data protection and cybersecurity, ensuring resilience and reliability across all operations. Notably, there were zero substantiated complaints concerning breaches in customer privacy or data loss reported in FY 2023, FY 2024, and FY 2025.

Zero
customer privacy and data loss cases reported in FY 2025

REDUCE ENERGY FOOTPRINT

Contribution to UNSDG

SDG 13.3
Improve education, awareness-raising, and human and institutional capacity on climate change mitigation and adaptation.

ASPIRATION

The Group is committed to responsible energy management as part of its broader effort to minimise environmental impact and optimise resource efficiency. We aim to reduce energy consumption across our operations through sustainable practices, efficiency improvements, and adoption of low-carbon technologies where feasible. This commitment reflects our ongoing responsibility to prevent pollution, conserve resources, and support Malaysia's transition towards a sustainable, energy-efficient economy.

WHAT IS JENTAYU DOING ABOUT IT?

The Group continues to prioritise responsible energy management through structured policies, monitoring, and active measures across its operations.

Since FY 2023, the Group has implemented an Energy Conservation Policy that sets out a clear commitment to reduce energy consumption, minimise environmental impact, and improve efficiency across all operations. The policy promotes practical measures such as adopting energy-efficient equipment, maximising the use of natural lighting, and instilling energy-saving behaviour among employees. It also guides the design and retrofit of facilities to meet energy efficiency standards, aligning the Group's operational practices with long-term sustainability goals. The SWG provides oversight on the policy's implementation, tracking performance, and disclosing annual energy consumption for all office locations based on electricity bills. This reinforces transparency and accountability.

In FY 2025, the Kota Kinabalu office recorded unusually high electricity usage due to a faulty meter. This issue was promptly investigated with support from building management, and the meter was replaced on 14 February 2025 to ensure accurate readings moving forward. The prompt action taken in addressing the matter ensured that consumption data reflected the actual usage ensuring the accuracy and reliability of energy monitoring data.

These efforts highlight the Group's commitment to conserving energy and also maintaining the integrity and accuracy of reporting, thus enabling continuous improvement in energy management across the business.

RISKS

Rising energy consumption may undermine the Group's environmental reputation, particularly as it positions itself as a renewable energy business. Inefficient energy use could also affect stakeholder confidence in the Group's sustainability commitments.

OPPORTUNITIES

By reducing energy consumption, the Group can lower operational costs while reinforcing its commitment to sustainability and responsible business practices. These efforts support environmental stewardship and serves to strengthen stakeholder confidence in the Group's role as a responsible renewable energy player.

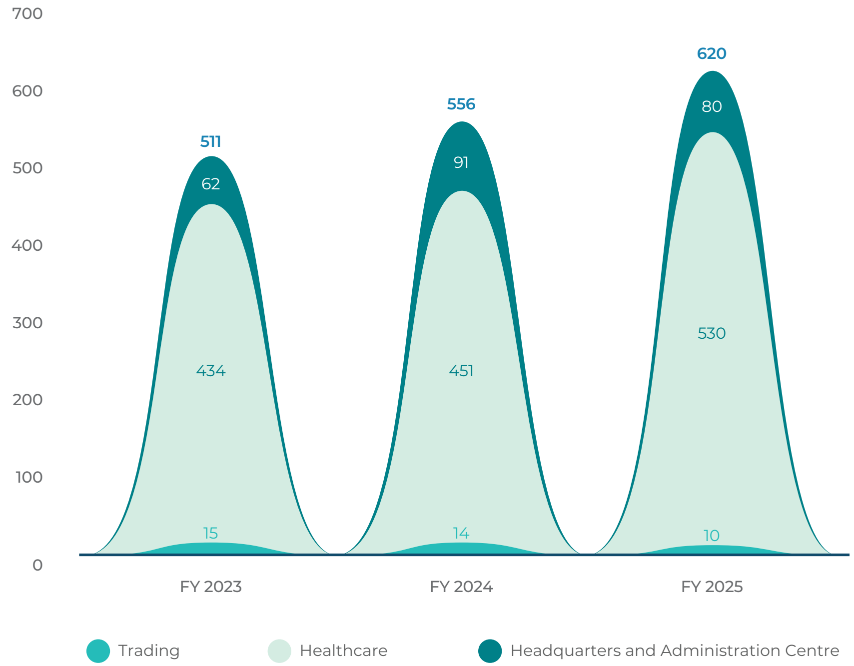
PERFORMANCE

The Group's electricity consumption is recorded annually across all office locations – in Kuala Lumpur (Menara FELDA and OHANA), in Ipoh (trading office), and in Kota Kinabalu (Riverson Suites).

Between FY 2024 and FY 2025, electricity usage trends showed a reduction across most office locations, reflecting the effectiveness of the Group's energy conservation efforts. However, increased consumption was recorded at the OHANA, attributed to the nature of healthcare operations which runs 24 hours a day.

Looking ahead, the Group will continue to explore opportunities to optimise energy use within the hospital setting. This includes evaluating energy-efficient systems, adopting smart monitoring tools, and engaging staff awareness initiatives to balance operational requirements with the Group's commitment to reducing its overall energy footprint.

Total electricity consumption (MWh)



REDUCE EMISSION FOOTPRINT

Contribution to UNSDG

SDG 13.2
Integrate climate change measures into national policies, strategies and planning.

ASPIRATION

The Group aspires to progressively reduce its GHG emissions through responsible and sustainable practices across its operations. Our focus is on enhancing energy efficiency, optimising resource use, and embedding low-carbon solutions within our business activities. This commitment is aligned with Malaysia's national aspiration to achieve Net-Zero GHG emissions by 2050, and reflects our role in advancing a cleaner, more sustainable and resilient future for generations to come.

WHAT IS JENTAYU DOING ABOUT IT?

To coordinate this effort, the SWG comprising representatives from each department plays a central role in managing and monitoring GHG-related data. The SWG convenes monthly meetings to review data submissions, address discrepancies and ensure completeness and consistency across all reporting entities. Each data point is supported by documented evidence such as utility bills, supplier invoices, internal measurements and staff surveys. This structured process forms part of the Group's internal controls framework and supports future external assurance.

In calculating the Group's GHG emissions inventory, all relevant emission sources were identified in accordance with the GHG Protocol (2004). Activity data were gathered from designated data owners and multiplied by emission factors sourced from the Department for Environment, Food and Rural Affairs of the United Kingdom ("DEFRA") 2025 and the Suruhanjaya Tenaga Grid Emission Factor ("GEF"). These sources were selected because they are internationally recognised, regularly updated and aligned with Malaysia's national GHG inventory methodology.

No changes were made to the overall calculation methodology or emission factor sources during FY 2025 to maintain data comparability with FY 2024. However, assumptions for Scope 3 employee commuting were streamlined to align with FY 2025 parameters, and the corresponding FY 2024 data was restated accordingly.

The organisational boundary for the GHG inventory covers 100 percent of JENTAYU's operational control over its offices and facilities, namely:

- Administration Centre, Menara FELDA, Kuala Lumpur
- Headquarters, Riverson Suites, Kota Kinabalu
- Trading Office, Ipoh
- OHANA Specialist Hospital, Sri Rampai, Kuala Lumpur

Scope 1 and Scope 2 emissions are further disaggregated by operating site within the consolidated Group to enhance transparency.

During FY 2025, the Group prioritised improving its data collection and calculation process, following the introduction of new Scope 3 categories in the previous financial year, specifically business travel (air travel), waste generation, and employee commuting. No new categories were added in FY 2025, as the focus remained on strengthening accuracy and consistency across existing scopes.

Internal policies such as the Energy Conservation Policy and Paperless Policy continue to guide the Group's daily operations, supporting the goal of progressively reducing emissions across all scopes year on year. For this reporting cycle, JENTAYU also undertook an internal audit of its emission data to validate the robustness of the data collection, consolidation, and calculation processes.

A summary of the Group's GHG emissions data covering Scope 1 (direct emissions), Scope 2 (energy indirect emissions from purchased electricity), and Scope 3 (other indirect emissions across the value chain) is provided below.

Scope 1

Direct GHG Emissions

Activity
- Emissions from fuel combustion of company-owned and controlled vehicles, generated through the direct use of petrol and diesel in the course of business operations.

Scope 2

Indirect GHG Emissions

Activity
- Emissions resulting from purchased electricity consumption across JENTAYU's operational offices and facilities, calculated based on electricity bills and applicable grid emission factors.

Scope 3

Other Indirect GHG Emissions

Activity
- Paper purchases
- Water consumption
- Waste generation (medical and general)
- Business travel (land and air)
- Employee commuting
- Leased properties

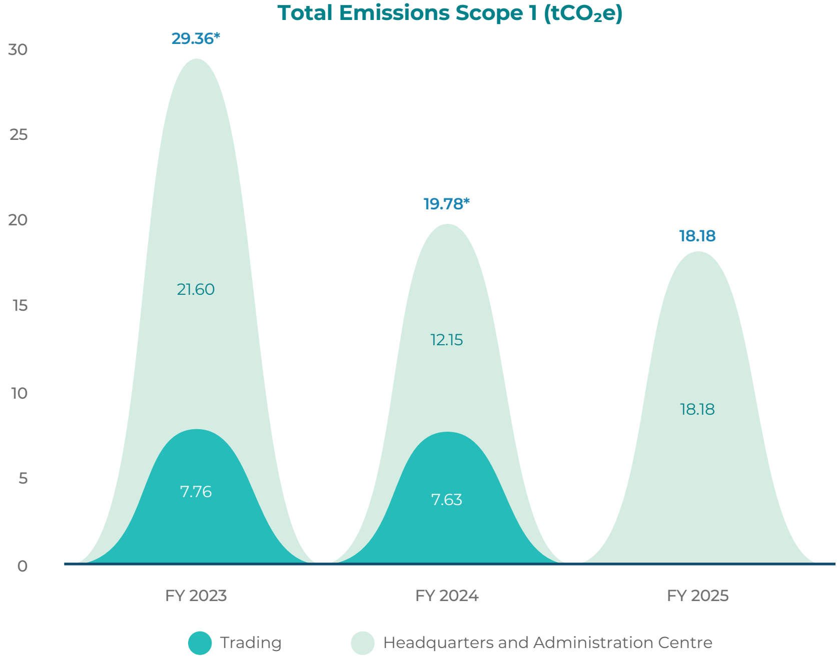
RISKS

An increase in GHG emissions could undermine the Group's reputation and stakeholder confidence, particularly as a company committed to advancing sustainable energy solutions. Rising emissions may also expose the Group to future regulatory, financial, and compliance risks, including potential carbon-related costs or reporting obligations.

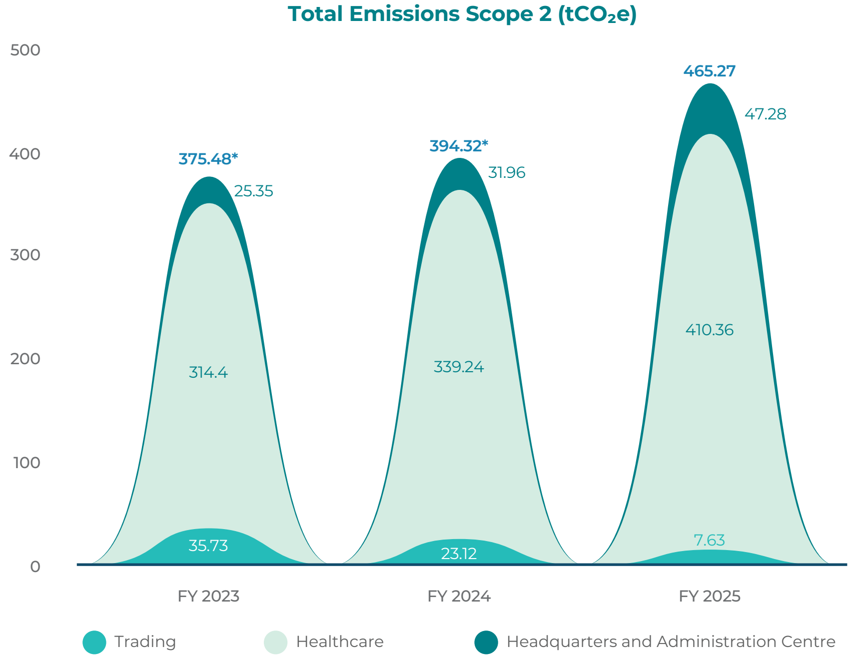
OPPORTUNITIES

Reducing emissions presents opportunities to achieve operational cost savings, enhance energy efficiency, and strengthen climate resilience. These efforts not only support the Group's transition towards a low-carbon future but also reinforce JENTAYU's reputation and competitive advantage as a responsible renewable energy player.

THE PERFORMANCE



The reduction in Scope 1 emissions year-on-year is primarily attributed to the divestment of company vehicles previously utilised under the trading business. However, a slight increase was recorded at the Headquarters and Administration Centre, following the new inclusion of data from a company-owned vehicle operating in Sabah, which was not accounted for in the previous reporting year.

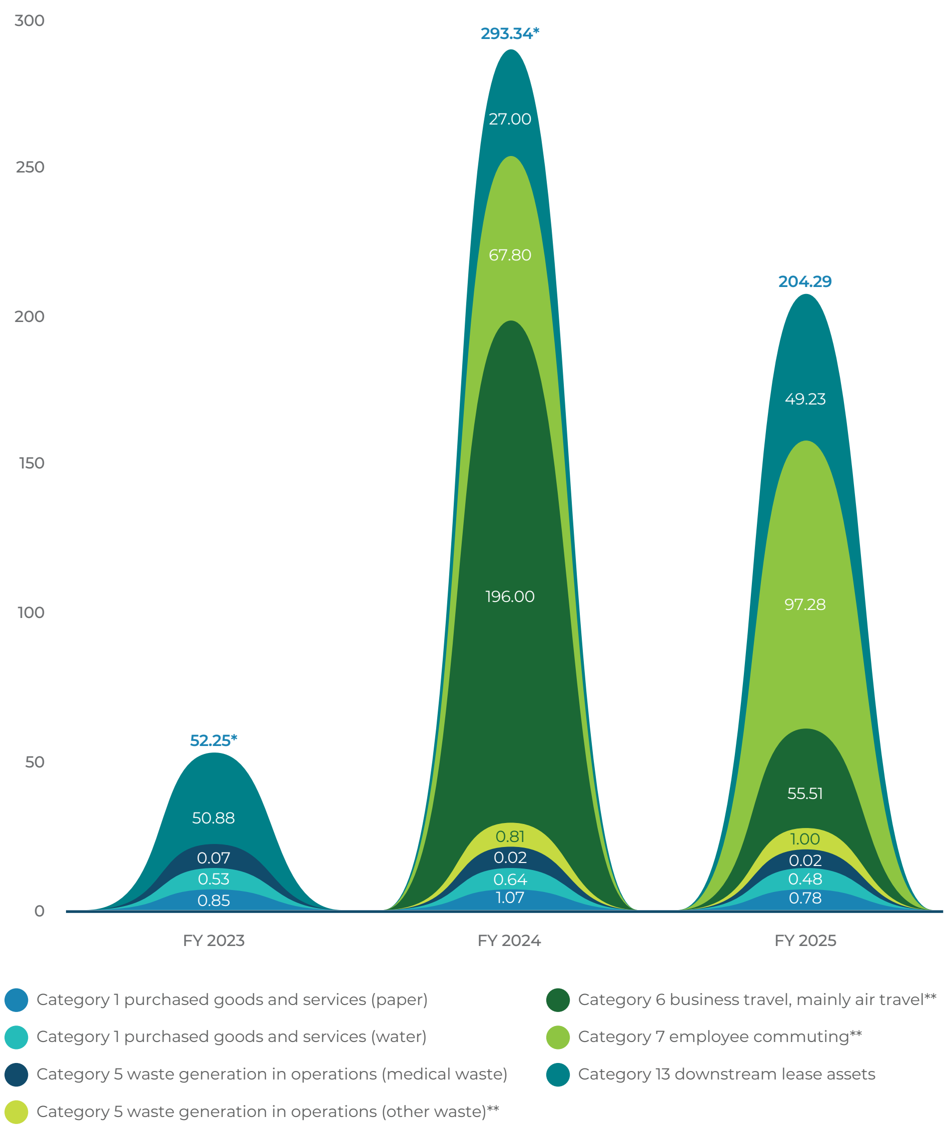


The Group recorded a reduction in electricity consumption across all office locations, except for OHANA, as detailed in the Reduce Energy Footprint section (page 59). The increase at OHANA is attributed to the nature of its operations, where higher electricity usage is essential for medical equipment and facility requirements. Nevertheless, efficiency initiatives are being explored to optimise energy use in the hospital.

Despite the overall reduction in megawatt-hour (MWh) consumption at the Headquarters and Administration Centre, the corresponding Scope 2 emissions increased slightly. This was mainly due to the updated grid emission factor applied for operations in Sabah, which resulted in a higher emission intensity per unit of electricity consumed.

Notes:
* Data has been restated to standardize the use of two decimal places, whereas last year's figures were presented without decimal places

Total Emissions Scope 3 (tCO_2e)



Notes:
* Data has been restated to standardize the use of two decimal places, whereas last year's figures were presented without decimal places
** Introduce in FY 2024

For Scope 3 emissions in FY 2025, no new emission categories were introduced as the Group focused on enhancing the accuracy and consistency of data collection and calculation across existing categories.

For business travel, the Group expanded data coverage to include land travel in addition to air travel. Overall, emissions from business travel decreased significantly compared to the previous financial year, primarily due to reduced travel requirements to the Headquarters. This was driven by the expansion of the operational team in Sabah, which now manages most business engagements locally, minimising the need for inter-state travel.

Emissions from downstream leased assets increased compared to FY 2024, following the inclusion of an additional leased asset within the calculation boundary. Meanwhile, emissions related to paper consumption continued to decline year-on-year, supported by the Group's ongoing commitment to its Paperless Policy and digitalisation initiatives across offices.

For employee commuting, the Group restated its FY 2024 emissions data to improve accuracy and methodological consistency. The previously reported figure of 42 tCO_2e has been updated to 67.80 tCO_2e. The revision was made after recalculating emissions using a refined approach consistent with FY 2025, which involved:

- Estimating the annual commuting distance for each employee based on 48 working weeks per year; and
- Applying average emission factors for car and motorcycle transport modes, as specific vehicle types were not available.

This recalculation was necessary to ensure comparability between FY 2024 and FY 2025, as the initial FY 2024 estimate appeared significantly lower. The updated data now reflects responses from 116 employees out of 139 in FY 2024, compared to full participation from all 127 employees in FY 2025. This improvement in response coverage enhances the accuracy and reliability of the year-on-year comparison, with the variance now reasonably attributed to changes in total headcount.

06 Assurance statement

STATEMENT OF ASSURANCE FOR FY 2025 SUSTAINABILITY STATEMENT

ASSURANCE UNDERTAKEN

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

MATTERS REVIEWED

The subject matter covered by the internal review included the following common indicators:

Matter	Indicators
Anti-Corruption	• Percentage employee received training on anti-corruption • Percentage operations assessed for corruption-related risk • Confirmed incidents of corruption and action taken
Community/ society	• Total amount invested in the community where the target beneficiaries are external to the listed issuer • Total number of beneficiaries of the investment in communities
Diversity	• Percentage of employees by gender and age group, for each employee category • Percentage of directors by gender and age group
Energy management	• Total energy consumption
Health and safety	• Number of work-related fatalities • Lost time incident rate • Number of employees trained on health and safety standards
Labour practices and standard	• Total hours of training by employee category • Percentage of employees that are contractors or temporary staff • Total number of employee turnover by employee category • Number of substantiated complaints concerning human rights violations
Supply chain management	• Percentage propotion of spending on local suppliers
Emission management	• Scope 1 of emission in tonnes of tCO_2e • Scope 2 of emission in tonnes of tCO_2e • Scope 3 of emission in tonnes of tCO_2e (at least for the categories of business travel and employee commuting)
Data privacy and security	• Number of substantiated complaints concerning breaches of customer privacy and losses of customer data
Water	• Total volume of water used
Waste management	• Total waste generated • Total waste diverted from general • Total waster directed to disposal

SCOPE

The boundary of the internal review includes the JENTAYU group of companies' operations in Malaysia for the period for 1 July 2024 untill 30 June 2025.

Performance report from ESG reporting platform

07 Performance report from ESG reporting platform

BURSA MALAYSIA COMMON SUSTAINABILITY MATTERS AND INDICATORS

Indicator	Measurement Unit	FY 2024	FY 2025
Bursa (Anti-corruption)			
• Bursa C1(a) Percentage of employees who have received training on anticorruption by employee category			
◦ Top Management	Percentage	100	100
◦ Senior Management	Percentage	100	100
◦ Management	Percentage	100	100
◦ Executive	Percentage	100	100
◦ Non Executive	Percentage	100	100
• Bursa C1(b) Percentage of operations assessed for corruption-related risks	Percentage	100	100
• Bursa C1(c) Confirmed incidents of corruption and action taken	Number	0	0

Performance report from ESG reporting platform

Indicator	Measurement Unit	FY 2024	FY 2025
Bursa (Community/Society)			
• Bursa C2(a) Total amount invested in the community where the target beneficiaries are external to the listed issuer	MYR	458,000.00	40,676.80
• Bursa C2(b) Total number of beneficiaries of the investment in communities	Number	3,293	575
Bursa (Diversity)			
• Bursa C3(a) Percentage of employees by gender and age group, for each employee category			
◦ Age Group by Employee Category			
▪ Top Management Under 30	Percentage	0.00	0.00
▪ Top Management Between 30-50	Percentage	67.00	100.00
▪ Top Management Above 50	Percentage	33.00	0.00
▪ Senior Management Under 30	Percentage	11.00	0.00
▪ Senior Management Between 30-50	Percentage	33.00	0.00
▪ Senior Management Above 50	Percentage	56.00	100.00
▪ Management Under 30	Percentage	7.00	3.13
▪ Management Between 30-50	Percentage	77.00	78.13
▪ Management Above 50	Percentage	17.00	18.75
▪ Executive Under 30	Percentage	38.00	34.78
▪ Executive Between 30-50	Percentage	59.00	52.17
▪ Executive Above 50	Percentage	3.00	13.04
▪ Non Executive Under 30	Percentage	31.00	21.74
▪ Non Executive Between 30-50	Percentage	62.00	71.01
▪ Non Executive Above 50	Percentage	7.00	7.25
◦ Gender Group by Employee Category			
▪ Top Management Male	Percentage	100.00	50.00
▪ Top Management Female	Percentage	0.00	50.00
▪ Senior Management Male	Percentage	67.00	0.00
▪ Senior Management Female	Percentage	33.00	100.00
▪ Management Male	Percentage	40.00	50.00
▪ 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

Indicator	Measurement Unit	FY 2024	FY 2025
• 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

Performance report from ESG reporting platform

Indicator	Measurement Unit	FY 2024	FY 2025
Bursa (Supply chain management)			
• Bursa C7(a) Proportion of spending on local suppliers	Percentage	98.00	96.88
Bursa (Emissions management)			
• Bursa C11(a) Scope 1 emissions in tonnes of CO_2e	Metric tonnes	19.78*	18.18
• Bursa C11(b) Scope 2 emissions in tonnes of CO_2e	Metric tonnes	394.32*	465.27
• Bursa C11(c) Scope 3 emissions in tonnes of CO_2e (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 (Emissions 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

Performance report from ESG reporting platform

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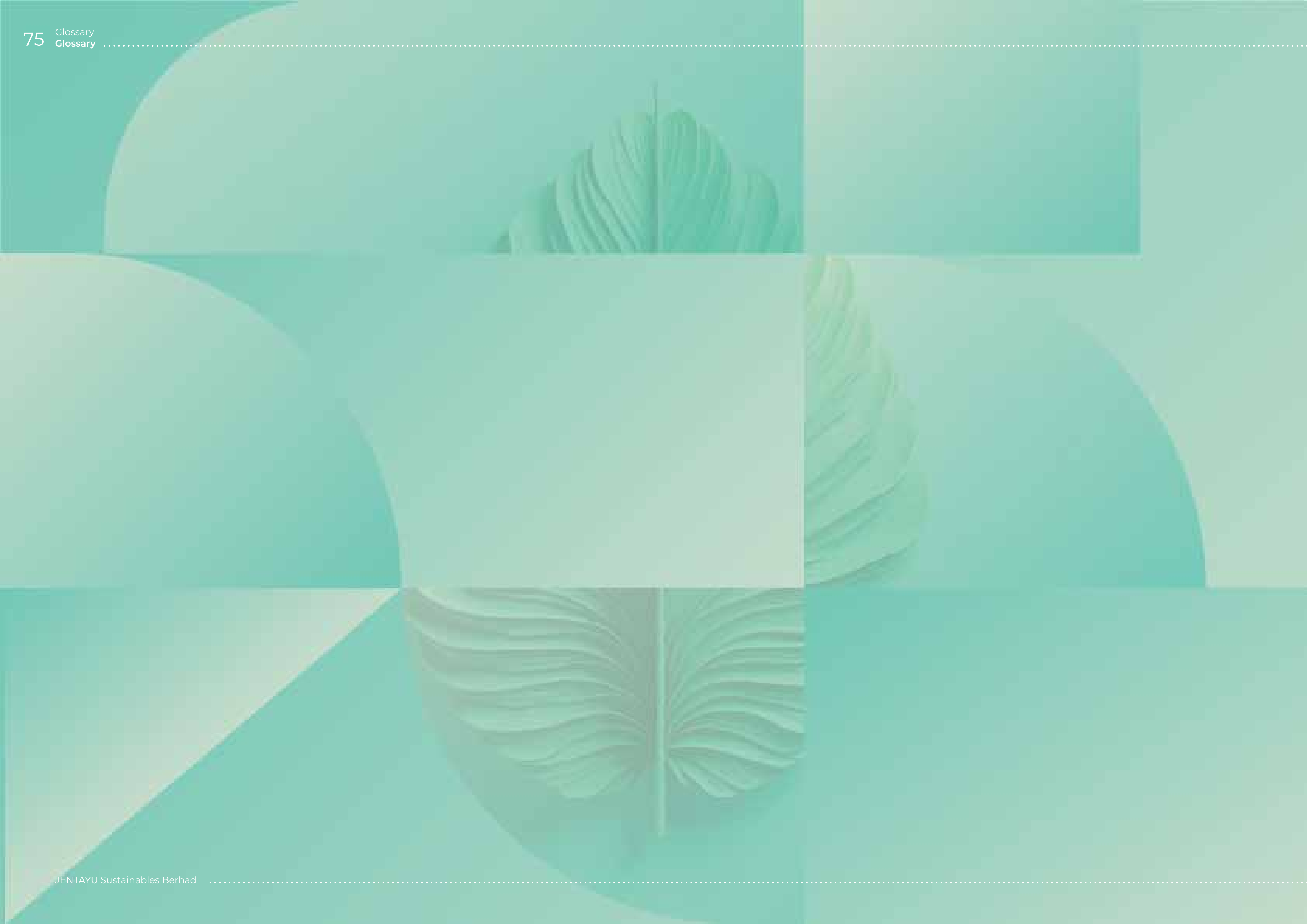
Strengthen organisation via diversity and inclusivity			
GRI 3: Material Topics 2021	3-3	Management of material topics	48 - 50
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	49 - 50

GRI Standard	Disclosure/Description		Page Number
Reduce material footprint			
GRI 3: Material Topics 2021	3-3	Management of material topics	51 - 52
GRI 301: Materials 2016	301-1	Materials used by weight or volume	52
Protect our people			
GRI 3: Material Topics 2021	3-3	Management of material topics	53 - 54
GRI 403: Occupational Health and Safety 2018	403-9	Work-related injuries	54
Build a sustainable supply chain			
GRI 3: Material Topics 2021	3-3	Management of material topics	55
GRI 204: Procurement Practices 2016	204-1	Proportion spending on local suppliers	55
Protect rights of our people			
GRI 3: Material Topics 2021	3-3	Management of material topics	56 - 57
Protect our data			
GRI 3: Material Topics 2021	3-3	Management of material topics	58
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	58
Reduce energy footprint			
GRI 3: Material Topics 2021	3-3	Management of material topics	59
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	59
Reduce emissions footprint			
GRI 305: Emissions 2016	3-3	Management of material topics	60 - 62
	305-1	Direct (Scope 1) GHG emissions	61
	305-2	Energy Indirect (Scope 2) GHG emissions	61
	305-3	Other indirect (Scope 3) GHG emissions	62



9 Glossary

LIST OF ABBREVIATIONS

A

ABAC	Anti Bribery Anti Corruption
AGM	Annual General Meeting
AYSF	ASEAN Youth Science Forum

B

B2B	Business-to-Business
B2G	Business-to-Government
BAC	Board Audit Committee
BAP	Biodiversity Action Plan
BIC	Board Investment Committee
BNRC	Board Nomination and Remuneration Committee
BOOT	Build-Own-Operate-Transfer
BOQ	Bill of Quantities
BRC	Board Risk Committee
BSC	Board Sustainability Committee
Bursa Securities	Bursa Malaysia Securities Berhad

C

CHSP	Community Health and Safety Plan
COD	Commercial Operation Date

E

EAC	Environmental Agreement Conditions
EGM	Extraordinary General Meeting
EIA	Environmental Impact Assessment
EP	Equator Principles
EPCC	Engineering, Procurement, Construction and Commissioning
EPD	Environmental Protection Department
ERM	Enterprise Risk Management
ERP	Emergency Response Plan
ESG	Environmental, Social and Governance

Glossary

F

F4GBM	FTSE4Good Bursa Malaysia
FELDA	Federal Land Development Authority
FY 2025	Financial year spanning from 1 July 2024 to 30 June 2025
FY 2024	Financial year spanning from 1 July 2023 to 30 June 2024

G

GEF	Grid Emission Factor
GHG	Greenhouse Gas
GMD	Group Managing Director
GRI	Global Reporting Initiative
Guide	Bursa Malaysia's Sustainability Reporting Guide 4th Edition

I

IFRS	International Financial Reporting Standards
ILO	International Labour Organization
ILON	Initial Letter of Notification

J

JENTAYU	JENTAYU Sustainables Berhad
JUC	Jentayu United Club

K

KPI	Key Performance Indicator
KPIs	Key Performance Indicators

L

LON	Letter of Notification

M

MACC	Malaysian Anti-Corruption Commission
MCCG	Malaysian Code on Corporate Governance 2021
MMLR	Main Market Listing Requirements

N

NETR	National Energy Transition Roadmap
NGOs	Non-Governmental Organisations
NIMP	New Industrial Master Plan

O

O&G	Obstetrics and Gynecology
O&M	Operations and Maintenance
OHANA	OHANA Specialist Hospital
OHP	Oriole Hydro Padas Sdn. Bhd.
OSHA	Occupational Safety and Health Act
OSH	Occupational Safety and Health

P

PBT	Profit Before Tax
PDRM	Royal Malaysia Police
PPA	Power Purchase Agreement
Project Oriole	162 MW run-of-river hydropower development in Sipitang, Sabah

R

RECs	Renewable Energy Certificates

S

SAREC	Sabah Renewable Energy Conference
SESB	Sabah Electricity Sdn. Bhd.
SE-RAMP	Sabah Energy Roadmap and Master Plan
SSA	Share Sale Agreement
SSC	Sustainability Steering Committee
SST	Sales and Service Tax
SWG	Sustainability Working Group

T

The Company	JENTAYU Sustainables Berhad
The Group	JENTAYU Sustainables Berhad
TOR	Terms of Reference

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