

GOVERNANCE



i CORPORATE GOVERNANCE OVERVIEW STATEMENT

The Board of JENTAYU fully supports the principles and best practices as set out in the MCCG 2021 and the relevant provisions in the MMLR of Bursa Securities which the Group will endeavour to adopt in making good corporate governance an integral part of its business dealings and culture.

This Corporate Governance Overview Statement ("CGOS") provides a summary of the principles and practices as set out in the MCCG 2021 and MMLR of the Group during FY 2026 up until the date of Statement with reference to the following three key principles.



PRINCIPLE A
Board Leadership and Effectiveness



PRINCIPLE B
Effective Audit and Risk Management



PRINCIPLE C
Integrity in Corporate Reporting and Meaningful Relationship with Stakeholders

This CGOS is prepared in compliance with the MMLR and shall be read together with the Group's Corporate Governance Report ("CG Report") for FY 2026 which is publicly available on Bursa Securities' website at www.bursamalaysia.com and also the Company's website at www.jentayu-sustainables.com.

This statement is made in accordance with the resolution of the Board of Directors dated 30 October 2026.

ii PRINCIPLE A: BOARD LEADERSHIP AND EFFECTIVENESS

BOARD'S ROLES AND RESPONSIBILITIES

The Board is responsible for the leadership, oversight and the long-term success of the Group. The Board members fully understand their collective responsibilities in guiding the business activities of the Group towards acheiving sound and sustainable business operations while safeguarding shareholder value.

In discharging its fiduciary duties and leadership functions, it is imperative for the Board to govern and set the strategic direction of the Group while exercising oversight on Management. To ensure the effective discharge of its function and duties in the best interests of the Group, the key responsibilities of the Board include the following specific areas:

- Reviewing and adopting the overall strategic plans and programmes for the Company and Group to be in line with the Company and Group's core values, vision and mission
- Overseeing and evaluating the conduct of business of the Company and Group, ensuring the business is being properly managed and sustained
- Identifying principal business risks and ensuring the implementation of a proper risk management system to manage such risks under the guidance of the BARC. This includes reviewing procedures to identify the main risks associated with the Group's businesses and the implementation of appropriate systems to manage these risks
- Establishing a succession plan
- Reviewing the adequacy and the integrity of the management information and internal control systems of the Company and Group including systems for compliance with applicable laws, regulations, rules, directives and guidelines
- Monitoring Board composition, processes and performance with the guidance of the BNRC
- Promoting better investor relations and shareholders' communications
- Ensuring that the Group's core values, vision and mission and shareholders' interests are met
- Establishing such committees, policies and procedures to effectively discharge the Board's roles and responsibilities
- Monitoring and reviewing policies and processes relating to occupational health and safety, compliance with laws, and the maintenance of high ethical standards
- Ensuring that the Group has the appropriate corporate governance structures in place including

standards of ethical behaviour and promoting a culture of corporate responsibility

- Performing other such functions as are prescribed by law or are assigned to the Board.

BOARD CHARTER, CODE OF CONDUCT AND ETHICS FOR DIRECTORS

The Board has adopted a Board Charter which clearly defines the respective roles, responsibilities and authorities of the Board of Directors (both individually and collectively) and Management in setting the direction, the management and the control of the Company as well as matters reserved for the Board.

The formal schedule of matters reserved for the Board is set out in the Board Charter whilst the Code of Conduct and Ethics for Directors which is incorporated in the Board Charter formalises the standard of ethical values and behaviour that is expected of its Directors at all times.

The current Board Charter is available for reference on the Company's website at www.jentayu-sustainables.com. The Board Charter is reviewed from time to time to ensure its relevance and compliance.

The Board is helmed by the INEC, Abdul Halim Jantan who demonstrates strong leadership and oversees the effectiveness of the Board. Abdul Halim works closely with the rest of the Board members in forming policies and strategies to align business activities driven by the Management team.

The INEC is responsible for leading the Board in its collective oversight of Management and ensuring the effectiveness of the Board matters whilst the GMD is responsible to implement the policies and strategies approved by the Board for the purposes of running the business and the day-to-day management of the Company.

The GMD together with Senior Management Team ("SMT") remain accountable to the Board for the authority being delegated to the SMT by the GMD. However, the schedule of matters reserved for the Board's decision includes key strategic, financial, operational, compliance and governance issues as well as acquisition/disposal of assets, subject to regulatory requirements.

The various powers delegated to the SMT are based on the Group's Limits of Authority ("LOA"), which is also subject to periodic review based on changes in organisational structure and business requirements to support efficient decision-making.

In addition, the Board also expects SMT to:

- Review the Group's strategies and their implementation in all key areas of the Group's activities;
- Carry out a comprehensive budgeting process and monitor the Group's financial performance against the budget; and
- Identify opportunities and risks affecting the Group's business and find ways of dealing with them.

The GMD together with the SMT meets as and when necessary to review and monitor the performance of the Group's operating divisions, review shared initiatives and update the operational policies which are more efficient and practical. The Board also keeps itself abreast of the operational progress and/or issues and the mitigation plans by the reporting of the GMD at the quarterly Board meetings or at such earlier time as may be required from time to time.

The INEDs are not involved in the day-to-day management of the Group but contribute their particular skills, expertise and experience in assisting the development of business strategies of the Group and to make insightful contributions to the Board's deliberations to ensure that the interests of all shareholders and the general public are given due consideration in the decision-making process. They also assist and ensure the Board adopts a good corporate governance practice within the Group.

As at the date of the CGOS, the current Board members are as follows:



Abdul Halim Jantan
Independent Non-Executive Chairman



Datuk Haji Beroz Nikmal Mirdin
Group Managing Director



Datin Noor Afzalinah Mohd Afzul Khan
Non-Independent Executive Director



Tobias Hjalmar Mangelmann
Independent Non-Executive Director



Ahmad Shahizam Mohd Shariff
Independent Non-Executive Director



Dato' Sri Mohd Kamarudin Md Din
Independent Non-Executive Director



Dato' Azra Kamarudin
Independent Non-Executive Director



Dato' Ahmad Rizal Abdul Rahman
Independent Non-Executive Director
(Appointed on 5 March 2026)

SEPARATION OF THE POSITION OF CHAIRMAN AND GMD

The roles of the INEC and GMD of the Group are separate with clear division of responsibilities between them to ensure balance of power and authority:

- The INEC provides leadership and guidance to the Board in meeting corporate goals and manages the processes in ensuring the Board discharges its duties. He encourages healthy debates on issues raised at Board Meetings and gives opportunities to Directors who wish to speak on motions, either for or against them.

- The GMD has the overall responsibility for the day-to-day management of the Group's business and operations and implementation of the Board's policies and decisions. He is responsible for the due execution of strategic goals, effective operations within the Group and to explain, clarify and inform the Board on key matters pertaining to the Group. By virtue of his position as a Board member, he also acts as the intermediary between the Board and Management.

Details of the roles and responsibilities of the Chairman and the GMD are defined in the Board Charter.

COMPANY SECRETARIES

In compliance with Practice 1.5 of the MCCG 2021, the Board members have full access to the two Company Secretaries who are members of the MAICSA and are qualified to act as Company Secretaries under Section 235(2) of the Companies Act 2016.

The Board receives regular updates and notices from the Company Secretaries to ensure compliance with applicable laws, regulations and corporate governance matters. The Company Secretaries attend and ensure that all Board and Board Committees meetings are properly convened and that all deliberations and decisions are properly minuted and kept. They are also responsible for ensuring that the Board's policies and procedures are followed and the applicable statutory and regulatory requirements are observed.

BOARD MEETING AND MEETING MATERIAL

The Board meets regularly on a quarterly basis, with additional or special Board meetings convened as and when necessary to consider and deliberate on any urgent proposals or matters that require the Board's expeditious review or consideration. Such meetings will enable the Board members to effectively assess the viability of the business and corporate proposals and the principal risks that may have significant impact on the Group's business or on its financial position and the mitigating factors. All Board approvals sought are supported with all the relevant information and explanations required for an informed decision to be made.

Circular resolutions shall be circulated as the need arises on matters requiring urgent Board decision or approvals, which are supported with the relevant information and explanations required for an informed decision to be made. Nevertheless, the Management endeavours to ensure that all resolved circular resolutions are tabled at the subsequent Board meetings to provide Board members sufficient avenue to discuss the matter during the scheduled Board meetings.

Prior to a Board meeting, the Directors will be provided with the relevant agenda and Board papers with a minimum of one week's notice to the Board to enable them to have an overview of matters to be discussed or reviewed at the meetings and to seek further clarifications, if any. The Board papers provide, among others, the minutes of preceding meetings of the Board, summary of dealings in shares by the directors or affected persons, if any, and directors' circular resolutions passed since the last Board meeting, reports on the Group's financial statements, operations, any relevant corporate developments and proposals.

For a Board Committee Meeting, the Board Committee members will be provided with the relevant agenda and Committee meeting papers as per the Terms of Reference ("TOR") of the respective Board Committees. Further, there is a schedule of matters reserved for Board's deliberations and decision, including among others, to review, evaluate, adopt and approve the policies and strategic plans for the Group. The Board will ensure that the strategic plans of the Group support long term value creation, including strategies on economic, environmental and social considerations underpinning sustainability as well as to review, evaluate and approve any material acquisitions and disposals of undertakings and assets in the Group and any new major ventures.

The Chairman of the respective Board Committees is responsible for informing the Board at the Board meetings of any salient matters noted by the Committees and which may require the Board's direction.

As the Group's quarterly results are one of the regular scheduled matters which are tabled to the Board for approval at the quarterly Board meetings, the notices on the closed periods for dealings in the securities of the Group are circulated to all Directors and principal officers who are deemed to be privy to any sensitive information and knowledge in advance of whenever the closed period is applicable based on the targeted date of announcement of the quarterly results of the Group.

INFORMATION ACCESS AND ADVICE

The Directors have unrestricted access to the advice and services of the Company Secretaries and Senior Management staff in the Group to assist them in carrying out their duties. The Directors, whether as a full Board or in their individual capacity, may seek independent professional advice at the Group's expense on specific issues and gain access to relevant information whenever required to enable the Directors to discharge their duties more effectively.

BOARD COMMITTESS

The Board is assisted by its Board Committees, which have been established under defined TOR, in accordance with the MMLR of Bursa Securities and best practices prescribed by the MCCG 2021 to assist the Board in discharging its responsibilities. The Board Committees are as follows:

- Board Audit Committee ("BAC")
- Board Nomination and Remuneration Committee
- Board Risk Committee
- Board Investment Committee
- Board Sustainability Committee

The Board Committees examine specific issues and the Chairman of the respective Board Committees report to the Board on proceedings and outcome of the Board Committee meetings, together with their recommendations, while the ultimate responsibility for decision making lies with the Board.

The Board had on 5 March 2026 approved the merger of the BAC, BRC and BNRSC into one committee as the Board Audit, Risk and Sustainability Committee ("BARSC"). Subsequently on 21 May 2026, the Board approved the de-merger of the BARSC into two separate committees, namely the BARC and BSC.

TIME COMMITMENT

The Board requires its members to devote sufficient time to effectively discharge their responsibilities and commitment as Directors.

The Board meets every quarter, with the Board meeting scheduled well in advance before the commencement of the calendar year to facilitate the Directors in managing their meeting plans. Additional meetings, including special or ad-hoc meetings are convened whenever necessary.



Abdul Halim Jantan
Independent Non-Executive Chairman
No. of meetings attended/held during appointment:
●●●●●●●●●●



Ahmad Shahizam Mohd Shariff
Independent Non-Executive Director
No. of meetings attended/held during appointment:
●●●●●●●●●●



Datuk Haji Beroz Nikmal Mirdin
Group Managing Director
No. of meetings attended/held during appointment:
●●●●●●●●●●



Dato' Sri Mohd Kamarudin Md Din
Independent Non-Executive Director
No. of meetings attended/held during appointment:
●●●●●●●●●●



Datin Noor Afzalinah Mohd Afzul Khan
Non-Independent Executive Director
No. of meetings attended/held during appointment:
●●●●●●●●●●



Dato' Azra Kamarudin
Independent Non-Executive Director
No. of meetings attended/held during appointment:
●●●●●●●●●●



Tobias Hjalmar Mangelmann
Independent Non-Executive Director
during appointment:
●●●●●●●●●●



Dato' Ahmad Rizal Abdul Rahman*
Independent Non-Executive Director
No. of meetings attended/held during appointment:
●○

Notes:

* Appointed on 5 March 2026

All the Directors holding office as indicated above have complied with the minimum attendance at Board meetings as stipulated by the MMLR of Bursa Securities.

The dates of Board and Board Committee meetings as well as Annual General Meeting ("AGM") are scheduled before the beginning of each year. Board meetings for each FY are scheduled at the end of the preceding FY to give the Directors sufficient time to plan their own schedules and be able to attend the meetings.

TIME COMMITMENT OF ACCEPTING NEW DIRECTORSHIPS

Directors are expected to have such expertise so as to qualify them to make a positive contribution to the Board's performance of their duties and to give sufficient time and attention to the affairs of the Group. Any Director shall notify the Chairman before accepting any new directorship and the notification shall include the indication of time that will be spent on the new appointment. The aforesaid is set out in the approved Board Charter.

The Directors remain fully committed in discharging their statutory duties and responsibilities, as reflected by their full attendance at Board meetings held during the FY 2026. All Directors complied with the minimum attendance requirement of at least 50 percent of Board meetings held in the FY 2026 pursuant to the MMLR of Bursa Securities.

None of the Directors mentioned above hold more than five directorships in public-listed companies in Bursa Securities.

DIRECTORS' TRAINING

All Directors have attended the Mandatory Accreditation Programme ("MAP") Part I as required by Bursa Securities. Bursa Securities has introduced a new mandatory sustainability training for Directors ("MAP Part II") in June 2023. The Directors will endeavour to attend MAP II within the stipulated timeframe given by Bursa Securities.

The BNRC will also assess the training needs of the Directors from time to time to ensure the Directors are equipped with relevant knowledge and skills to discharge their duties more effectively.

During the FY 2026, the Directors in office attended the conferences, training programmes and seminars as mentioned below. They will continue to attend other training programmes from time to time to keep abreast of the relevant changes and development in laws and regulations as well as business developments. The Board is updated by the Company Secretaries on latest updates/amendments to the MMLR of Bursa Securities and other regulatory requirements relating to the discharge of the Directors' duties and responsibilities.



Abdul Halim Jantan

Date Attended	Trainings/Programmes/Conferences
20 July 2025	Leaders: What Makes Them Tick? - Leadership sharing session on effective leadership qualities and practices
22 July 2025	Academy of Risk Management Malaysia ("ARiMM") Module 5: Certificate in Risk Management - Training on risk management principles and practices.
22 - 23 July 2025	ARiMM Sustainability Risk Management - Training on managing sustainability-related risks and opportunities
27 August 2025	MBI Selangor: Risk Management Strategies for Top Management - Presentation on strategic risk management approaches for senior leaders
3 September 2025	Aii: Best Practices in Arranging Civil Engineering Completed Risks (CECR) Insurance – Sharing on insurance risk management and broker perspectives
23 September 2025	Chubb: Cybersecurity, Liabilities and Risk Management – Discussion on cyber risks, liabilities and mitigation strategies
22 October 2025	Chubb: Cybersecurity, Liabilities and Risk Management – Discussion on cyber risks, liabilities and mitigation strategies
28 January 2026	ARiMM Train the Trainers: Sustainability Risk Management Module 5 – Trainer development programme on sustainability risk management
28 January 2026	Energy Forum Conference: "Connected by Clean Power: ASEAN's Green Growth Opportunity" – Forum on clean energy transition and sustainability opportunities in ASEAN
24 February 2026	SBN ISA Webinar: Satellite Insurance 2026 – Webinar on satellite insurance trends, risks and industry developments
10 March 2026	Workshop on Modelling Landslide Risk for Climate Finance and Resilience – Programme on climate risk modelling and resilience financing

Abdul Halim Jantan (continued)

Date Attended	Trainings/Programmes/Conferences
11 June 2026	ARiMM Risk Management Conference and C-Suites Forum 2026 – Conference on strategic risk management and leadership perspectives
24 June 2026	UUM-IRM Resilience Talk Series – Knowledge-sharing session on organisational resilience and risk management

Datin Noor Afzalinah Mohd Afzul Khan

Date Attended	Trainings/Programmes/Conferences
7-8 October 2025	Mandatory Accreditation Programme (“MAP”) Part II: Leading for Impact (“LIP”)

Tobias Hjalmar Mangelmann

Date Attended	Trainings/Programmes/Conferences
20 August 2025	MAP Part II: LIP. Building high-impact boards for sustainable growth – Session on Environmental considerations
20 February 2026	MAP Part II: LIP. Building high-impact boards for sustainable growth – Session on Environmental considerations
30 April 2026	Capital Markets Malaysia: Simplified ESG Disclosure Guide. A Focus on the 17 Environmental Disclosures of the SEDG
18 May 2026	MAP Part II: LIP. Building high-impact boards for sustainable growth – Session on Environmental considerations
24 June 2026	MAP Part II: LIP. Building high-impact boards for sustainable growth – Session on Environmental considerations

Ahmad Shahizam Mohd Shariff

Date Attended	Trainings/Programmes/Conferences
1 July 2025	Invest ASEAN & Malaysia Conference, Bursa Malaysia
23-24 July 2025	MAP Part II: LIP
8 September 2025	Climate First...or Last? Lecture, Asia School of Business ("ASB")
6-7 October 2025	Khazanah Megatrends Forum 2025
6 November 2025	Navis Capital Partners Investors AGM
19 November 2025	Venture Tech Innovation Forum and Exhibition
21 November 2025	Medical Negligence & Duty to Advise - RDL Public Seminar
21 November 2025	Navigating the New World Disorder - A View from the Dismal Science - Prof Joseph Stiglitz, ASB/INCEIF/KRI
17 December 2025	Global Economic & Geopolitical Outlook 2026, KPMG
6 January 2026	2026 ASEAN, China Macro & Malaysia Outlook
20 January 2026	Economic Outlook for 2026: Measured Optimism with Strategic Caution – What more should industry leaders know? Prof Andrew Sheng
20 January 2026	China's Business Models and Innovations and Their Global Implications - Prof Dr Xiang Bin
29 January 2026	Malaysia Economic Forum 2026 Outlook, MICCI
5 February 2026	Tabung Haji Summit 2026 - Nurturing Potential, Empowering Performance
6 May 2026	Director's Training - Risk & Compliance Awareness, Tabung Haji
25 May 2026	ASB x LSE Alumni Fireside Chat - Climate Transition in a Fractured World: What the Data Tells Us - Prof Carmen Nuzzo

Dato' Sri Mohd Kamarudin Md Din

Date Attended	Trainings/Programmes/Conferences
10 December 2025	ESG 101 Executive Workshop: Building Sustainable Value
10-11 February 2026	MAP Part II: LIP

Dato' Azra Kamarudin

Date Attended	Trainings/Programmes/Conferences
22-23 July 2025	MAP Part I

Dato' Ahmad Rizal Abdul Rahman

Date Attended	Trainings/Programmes/Conferences
10 July 2025	Leading for Longevity: The Board's Role in Driving Innovation, Institute of Corporate Directors of Malaysia ("ICDM")
02 October 2025	CDM Elite Stewardship -Driving Sustainable Organisations: Empowering Boards for Lasting Impact
23 October 2025	Budget 2026 – Tax and Business Summit, ICDM KPMG Malaysia
24 October 2025	What It takes – South East Asia from Periphery to Core of Global Consciousness, Gita Wirjawan, ICDM
04 November 2025	How the Boards Track the Progress and quality of Sustainability Reporting, ICDM
19 November 2025	Re-shaping Financial Statement Presentation, KPMG Malaysia
26 November 2025	Fireside Chat with David Mash, ASB
02 December 2025	AI-Powered Leadership Conference, ASB
09 March 2026	Payment to Directors – What's Allowed and What's Disallowed, Malaysian Institute of Accountants Webinar Series
15 May 2026	War, Oil Shocks, and Trade Restrictions - High-Level Roundtable Policy Discussion by South East Asia Central Banks ("SEACEN") Research Centre

SUSTAINABILITY OF BUSINESS

The Board recognises the importance of business sustainability and is committed to delivering long-term sustainable values to the stakeholders of the Group. The Group's workplace, marketplace, community, environment, social, cultural and governance aspects of business operations are an integral part of the Group's social obligation in conducting its business.

Details of the Group's sustainability governance framework and efforts are set out in the Sustainability Statement of this Annual Report, to be read together with JENTAYU Sustainability Report which can be found on our corporate website at www.jentayu-sustainables.com.

CODE OF CONDUCT AND ETHICS

In addition to the Directors' Code of Conduct, the Group also has in place a Code of Conduct and Ethics covering the general employment terms and conditions, compensation and benefits, proprietary information, conflict of interest, indulging in private businesses and sexual harassment to ensure all employees maintain and uphold a high standard of ethical and professional conduct in the course of performance of their duties and responsibilities. The Code of Conduct and Ethics is embedded in the Group's HR Handbook.

WHISTLEBLOWING

The Board acknowledges the importance of lawful and ethical behaviours in all its business activities and is committed to adhering to the values of transparency, integrity, impartiality and accountability in the conduct of its business and affairs in its workplace.

The Board has thus established a Whistleblowing Policy with the aim to provide an avenue to employees or external parties to report any improper conduct, unethical, fraudulent and malpractices by employees, management or Directors regardless of their position so that damage controls and remedial actions can be taken properly. The Whistleblowing Policy is available on the Company's website at www.jentayu-sustainables.com.

ANTI-BRIBERY AND ANTI-CORRUPTION POLICY

The Board has established its Anti-Bribery and Anti-Corruption ("ABAC") Policy that contains policies and guidelines relating to standards and ethics that all employees are expected to adhere to in the course of their work and to the public at large, as part of the Group's commitment in combating bribery and corruption. The ABAC Policy is available on the Company's website at www.jentayu-sustainables.com.

BOARD COMPOSITION AND BALANCE

The Board currently has eight members, comprising one INEC, one GMD, one Executive Director, and five INEDs. The composition of the Board complies with the MMLR of Bursa Securities which requires a minimum of two directors or 1/3 of the Board, whichever is higher, to be Independent Directors. The current Board composition also complies with Practice 5.2 of the MCCG 2021 as more than half of the Board members are Independent Directors. Together, the Board has a good mix of business, accounting, corporate finance, technical expertise and experience to lead and control the Group. A brief profile of each Director is presented in the section of Board of Directors' Profile of this Annual Report.

The presence of a majority of INEDs will serve to bring objective, unbiased and independent views, advice and judgment to the decision-making of the Board and provide the necessary checks and balances to ensure that the interests of all shareholders and the general public are given due consideration in the decision-making process.

The composition and size of the Board are reviewed from time to time to ensure appropriateness. BNRC examines the size and composition of the Board with a view of determining the impact of the number upon effectiveness and makes recommendations to the Board on what it considers an appropriate size and composition for the Board.

TENURE OF INDEPENDENT DIRECTORS

The Board is mindful that Practice 5.3 of MCCG 2021 recommends that the tenure of an independent director should not exceed a cumulative term of nine years. Upon completion of the nine years, an Independent Director may continue to serve on the Board subject to his/her redesignation as a non-independent director. In the event such Director is to be retained as an Independent Director, the Board must first justify and seek annual shareholders' approval through a two-tier voting process as described in the Guidance to Practice 5.3 of MCCG 2021 provided the tenure does not exceed a cumulative term of twelve (12) years.

None of the Independent Directors have served more than nine years on the Board as at the date of this CGOS.

BOARD DIVERSITY

The Board is supportive of gender diversity on the Board and in the SMT.

Whilst acknowledging the recommendation of the MCCG 2021 on gender diversity, the Board is of the collective opinion that there is no necessity to adopt a formal gender diversity policy as the Group is committed to provide fair and equal opportunities and nurturing diversity within the Group. BNRC and the Board will consider gender diversity as part of its future selection process and will look into increasing female Board representation going forward.

The Board has always placed gender diversity as an agenda in strengthening the performance of its Board and Board Committees.

The Board is of the view that while it is important to promote gender diversity, the normal selection criteria of a Director, based on effective blend of competencies, skills, extensive experience and knowledge in areas identified by the Board, should remain a priority so as not to compromise on qualification, experience and capabilities.

iii PRINCIPLE B: EFFECTIVE AUDIT AND RISK MANAGEMENT

BOARD AUDIT AND RISK COMMITTEE

The BARC (guided by its TOR) assists the Board to review the adequacy and integrity of the Group's financial administration and reporting and internal control.

RESTRUCTURING OF BOARD COMMITTEE

There were two restructuring of the Board Committee during FY 2026. With effect from 5 March 2026, the BARC was merge the BARSC. The Committee was subsequently de-merged into the BARC with effect from 21 May 2026, and this remains its name as at the date of this Report. The periods during which each name applied are set out below:

Effective Period	Name of the Committee
1 July 2025 to 4 March 2026	Board Audit Committee
5 March 2026 to 20 May 2026	Board Audit, Risk and Sustainability Committee
21 May 2026 onwards	Board Audit and Risk Committee

COMPOSITION OF THE BARC

As at 30 June 2026, the BARC comprises four INEDs. The composition of the BARC during FY 2026 is set out as below:

Members as at 30 June 2026



Chairman

Ahmad Shahizam Mohd Shariff
Independent Non-Executive Director
No change – served throughout FY 2026



Member

Dato' Ahmad Rizal Abdul Rahman
Independent Non-Executive Director
Appointed as a Member on 5 March 2026



Member

Dato' Sri Mohd Kamarudin Md Din
Independent Non-Executive Director
Appointed as a Member on 28 August 2025



Member

Tobias Hjalmar Mangelmann
Independent Non-Executive Director
Appointed as a Member on 5 March 2026

Further details of the composition of the BARC, the changes to its membership and its activities during FY 2026 are set out in the BARC Report of this Annual Report

The Chairman of BARC is appointed by the Board and is not the Chairman of the Board. The composition, authority as well as the duties and responsibilities of the BARC are set out in its TOR approved by the Board and is available on the Group's website at www.jentayu-sustainables.com

All the members of the BARC possess a mix of skills, knowledge and experience and financial literacy to enable them to discharge their duties and responsibilities pursuant to the TOR of the BARC.

RELATIONSHIP WITH EXTERNAL AUDITORS

The Group maintains an appropriate and transparent relationship with the External Auditors in seeking their professional advice and towards ensuring compliance with the accounting standards.

During the FY under review, the BARC met with Messrs. KPMG PLT ("KPMG") and discussed the Audit Plan for FY 2026. The BARC had two private sessions with KPMG without the presence of Management and Executive Directors. The BARC and KPMG exchanged independent views and considerations on matters that require their attention.

The criteria for the External Auditors Assessment include quality of services, sufficiency of resources, communication and interaction, independence, objectivity and professional skepticism pursuant to the Group's External Auditors Policy ("EAP"). The EAP has outlined the guidelines and procedures for the assessment. The details of the EAP are available for reference at the Group's website.

Details on the composition, roles and responsibilities of the BARC and activities during the FY 2026 are available in the section of BARC Report of this Annual Report.

RISK MANAGEMENT AND INTERNAL CONTROL

BARC assists the Board of Directors in fulfilling its oversight responsibilities relating to the Group's risk management, internal control and compliance functions. The BARC oversees the adequacy and effectiveness of the Group's Enterprise Risk Management ("ERM") Framework and system of internal controls to ensure that they remain appropriate, effective and aligned with the Group's strategic objectives.

The BARC assists the Board in establishing and maintaining an ongoing process for identifying, assessing, monitoring and managing the Group's principal risks. Through periodic reviews of the Group's risk profile and key risk exposures, the BARC provides assurance to the Board that significant risks are appropriately identified and managed to safeguard shareholders' investments, protect the Group's assets and support the achievement of the Group's business objectives.

The BARC also oversees the Group's compliance framework by monitoring compliance with applicable laws, regulations, regulatory requirements and internal policies. This includes providing oversight on matters relating to anti-bribery and corruption, integrity, ESG risks, trade regulatory requirements and other applicable regulatory obligations.

The Group maintains a structured system of internal controls designed to provide reasonable assurance regarding the effectiveness and efficiency of operations, the reliability of financial reporting, safeguarding of assets, and compliance with applicable laws, regulations, internal policies and procedures. As part of its oversight responsibilities, the BARC reviews the Group's principal risks, risk register, internal control environment and compliance matters, and provides recommendations to the Board on risk-related matters within its TOR.

The BARC comprises four INEDs as follows:



Chairman

Ahmad Shahizam Mohd Shariff
Independent Non-Executive Director



Member

Dato' Ahmad Rizal Abdul Rahman
Independent Non-Executive Director



Member

Dato' Sri Mohd Kamarudin Md Din
Independent Non-Executive Director



Member

Tobias Hjalmar Mangelmann
Independent Non-Executive Director

iv PRINCIPLE C: INTEGRITY IN CORPORATE REPORTING AND MEANINGFUL RELATIONSHIPS WITH STAKEHOLDERS

COMMUNICATION WITH STAKEHOLDERS

The Board is committed to maintaining transparency and accountability to the Company's stakeholders and acknowledges the necessity of keeping shareholders informed about significant business developments. To achieve this, the Board provides clear, comprehensive, and timely information through various disclosures and announcements, including quarterly and annual financial results. This ensures that investors have up-to-date financial insights about the Company. All relevant announcements and information can be accessed on the Company's website at www.jentayu-sustainables.com.

Shareholders can access information through the following channels:

- Annual Report detailing financial and non-financial performance for the fiscal year, available on the Company's website.
- The Company's corporate website: www.jentayu-sustainables.com.
- Announcements on Bursa Securities' website.
- Briefing sessions, roadshows, investor conferences and media releases.

The SMT participates in investor relations activities, such as meetings with fund managers and analysts, and media interviews, to discuss the Company's strategy, performance, and key developments.

While the Company aims to provide comprehensive information to its shareholders and stakeholders, it remains vigilant about complying with legal and regulatory requirements concerning the disclosure of material and price-sensitive information.

Further inquiries regarding investor relations matters can be directed to:



Boon Joon Siang
03-9212 7878
boonjs@jentayu-sustainables.com

CONDUCT OF GENERAL MEETINGS

The AGM and general meetings of the Company serve as the principal avenue for shareholders to engage the Board and Management team in a constructive two-way interaction. Shareholders are encouraged to actively participate in discussions on proposed resolutions and future developments of the Group, as well as provide feedback on performance. The Board views the AGM as a pertinent event, where Directors, Senior Management and the Company's External Auditors are present to participate in the Question-and-Answer ("Q&A") session to provide clarification to shareholders.

To ensure the effective participation of and engagement with shareholders at the General Meetings held, the Chairman had encouraged the shareholders to participate in the Q&A session on the resolutions being proposed and on the Group's operational and financial performance. Written queries from the Minority Shareholders Watch Group ("MSWG") and the corresponding responses from the Company were also presented. The External Auditors were present to provide professional and independent clarification on issues and concerns raised by the shareholders in connection with the Audited Financial Statements.

The voting at the AGM and EGM were conducted through electronic voting system to facilitate greater shareholders' participation, as well as to expedite verification and counting of votes. An Independent Scrutineer was appointed by the Company to verify the results of the poll voting.

KEY FOCUS AREAS

For the near and long-term business strategies of the Group, the Board has identified, as key focus areas, the following:

- ESG matters, which include sustainability, circular economy and climate change issues
- Product innovation
- Supply chain enhancement, business process redesign, and automation

This CGOS was approved by the Board of Directors on 30 October 2026.

V BOARD NOMINATION AND REMUNERATION COMMITTEE REPORT

The BNRC comprises three INEDs.

The BNRC held five meetings during the FY 2026. The details of attendance of the BNRC members who were in office during FY 2026 up to the reporting date are as follows



Chairman

Dato' Azra Kamarudin
Independent Non-Executive Director
No. of meetings attended/held during appointment:



Member

Mr. Tobias Hjalmar Mangelmann***
Independent Non-Executive Director
No. of meetings attended/held during appointment:



Member

Dato' Sri Mohd Kamarudin Md Din
Independent Non-Executive Director
No. of meetings attended/held during appointment:

The roles and responsibilities of the BNRC are set out in its TOR which is available for reference on the Company's website at www.jentayu-sustainables.com.

SUMMARY OF WORK OF THE BNRC

The BNRC in discharging and meeting its functions, duties and responsibilities, carried out the following work during the FY 2026:

Nomination matters

During FY 2026, the BNRC focused on matters relating to the composition, performance and effectiveness of the Board and its Committees, as well as Board leadership and succession planning.

In carrying out its responsibilities, the BNRC reviewed the performance of the Board as a whole, the Board Committees and individual Directors, including the independence of the Independent Directors. It also assessed the performance of the BARC and its members against their respective TOR.

The BNRC further deliberated on matters relating to Board composition and leadership, including the re-election and appointment of Directors, the redesignation of Datuk Haji Beroz Nikmal Mirdin as the GMD, and the proposed leadership and organisational restructuring.

Remuneration matters

In relation to remuneration, the BNRC reviewed the Directors' fees for FY 2026, the proposed payment of Directors' benefits for the period following the 50th AGM until the next AGM, and the acting allowance for the ACFO.

Following its deliberations, the BNRC made the necessary recommendations to the Board for consideration and approval.

Directors' fit and proper policy

The Group has adopted a Directors' Fit and Proper Policy to ensure a formal and transparent process for the appointment and re-election of Directors and the appointment of Key Senior Management of the Group. The Directors' Fit and Proper Policy is available on the Company's website at www.jentayu-sustainables.com.

Directors' fit and proper policy

The Board delegates to the BNRC the responsibility of recommending the appointment of any new Director. The process for the appointment of a new Director is summarised in the sequence as follows:-

- A candidate is identified by recommendation of existing Directors, Senior Management employees, shareholders, and/or other consultants;
- In evaluating the suitability of the candidate to the Board, the BNRC considers, inter-alia, the competency, expertise and experience, commitment, contribution and integrity of the candidate, and in the case of a candidate proposed for appointment as INED, the candidate's independence;
- Recommendation is made by the BNRC to the Board, on whether the proposed candidate is found to be suitable. This also includes a recommendation for appointment as a member of the various Board Committees, where necessary; and

- Final decision is made by the Board on the proposed new appointment, including appointment to the various Board Committees.

The Company's Constitution stipulates that a newly appointed Director shall hold office until the next AGM and shall then be eligible for re-election by shareholders and that at least 1/3 or the number nearest to 1/3 of the Directors are required to retire by rotation at every AGM and be subject to re-election by obtaining approval of shareholders.

All the retiring Directors, standing for re-election shall abstain from deliberations as well as the decision on their own eligibility to stand for re-election at the relevant BNRC and Board meetings, where applicable.

Annual assessment

The BNRC annually reviews the effectiveness of the Board and all the Board Committees as well as the performance of individual Directors. The evaluation involves individual Directors and Committee members completing separate evaluation questionnaires regarding the processes of the Board and its Committees, their effectiveness and where improvements could be considered.

The BNRC carried out the annual assessment and evaluation of the Board, Board Committees, Independent Directors and individual Directors for the reporting FY 2025. The performance evaluations of the Board, Board Committees and individual Directors are conducted by way of self/peer assessment. The Directors are given a set of questionnaires covering assessments of the Board, Board Committees, individual Director and independence assessments for Independent Directors to collect their feedback, views, commentary and suggestions for improvements.

The Board and BNRC are satisfied with the current composition of the Board and believe that the Board is well balanced with the right mix of high-calibre Directors with the necessary skill and qualifications, capacity and independence to discharge their duties and responsibilities effectively.

Remuneration

The details on the Directors remuneration paid or payable made available from the Group and its subsidiaries for the FY 2026 were as follows:

- **Details of the Directors' remuneration paid or payable for the FY 2026**

Group

Executive Directors	Fees (RM)	Meeting Allowances (RM)	Salary, Bonus & EPF/SOCSO/EIS/ LEVY (RM)	Benefits -in-kind (RM)	Total (RM)
Datuk Haji Beroz Nikmal Mirdin	-	-	1,359,426	25,000	1,384,426
Datin Noor Afzalinah Mohd Afzul Khan	-	-	681,426	-	681,426
Subtotal	**-**	**-**	**2,040,852**	**25,000**	**2,065,852**

Non-Executive Directors	Fees (RM)	Meeting Allowances (RM)	Salary, Bonus & EPF (RM)	Benefits -in-kind (RM)	Total (RM)
Abdul Halim Jantan	120,000	13,000	-	25,000	158,000
Tobias Hjalmar Mangelmann	60,000	25,500	-	-	85,500
Ahmad Shahizam Mohd Shariff	64,165	26,500	-	-	90,665
Dato' Sri Mohd Kamarudin Md Din	60,000	21,000	-	-	81,000
Dato' Azra Kamarudin	60,000	17,000	-	-	77,000
Dato' Ahmad Rizal Bin Abdul Rahman*	20,000	3,000	-	-	23,000
Dato' Amiruddin Abdul Satar**	35,000	16,000	-	-	51,000
Pamela Kung Chin Woon**	30,000	15,000	-	-	45,000
Subtotal	**449,165**	**137,000**	**-**	**25,000**	**611,165**
Total	**449,165**	**137,000**	**2,040,852**	**50,000**	**2,677,017**

Notes:

* Dato' Ahmad Rizal Abdul Rahman was appointed as a Member of the BARC with effect from 5 March 2026
** Dato' Amiruddin Abdul Satar and Pamela Kung Chin Woon retired on 4 December 2025

Non-Executive Directors only received Directors' fees and meeting allowances from the Company and did not receive any other form of remuneration from the Group for FY 2026.

- **Remuneration of Senior Management for FY 2026**

  For the FY 2026, the aggregate total remuneration paid to the key senior management personnel, who are not Directors of the Group:

Name of Senior Management	Salaries and Other Emoluments (RM)	Defined Contribution Plan (RM)	Benefits -in-kind (RM)	Total (RM)
Senior Management (7)	1,463,104	191,708	-	1,654,813

The Board has considered and is of the opinion that the disclosure of the Senior Management's remuneration on a named basis would not be in the best interest of the Group due to confidentiality and security concerns.

This BNRC Report was made in accordance with the approval of the Board on 30 October 2026.

vi BOARD AUDIT AND RISK COMMITTEE REPORT

ROLE OF THE BARC

The primary function of BARC is to assist the Board in fulfilling the following oversight objectives on the Group's activities:

- Assess the Group's processes relating to its risk and control environment
- Oversee financial reporting
- Review the internal and external audit reports
- Assess the suitability, objectivity and independence of the External Auditors
- Review any conflict-of-interest situations that arise, persist or may arise within the Company and the Group and the measures taken to resolve, eliminate or mitigate such conflicts

The TOR, including the duties and responsibilities of the BARC are available on the Company's official website. The TOR was last reviewed by the Board on 22 October 2026.

MEMBERSHIP AND MEETINGS

As at 30 June 2026, the BARC consists of four members, all of whom are INEDs, which is in line with Paragraph 15.09 of the MMLR of Bursa Securities.

In FY 2026, a total of seven BARC meetings were conducted, fulfilling the stipulation in BARC TOR that mandates a minimum of four meetings per year. Attendance at all meetings met the requisite quorum as stipulated in the BARC TOR.

ROLE OF THE BARC CHANGES TO THE COMPOSITION OF THE BARC DURING FY 2026

The composition of the BARC was refreshed during FY 2026 as part of the Board's ongoing succession planning and Board refreshment exercise. The changes to the membership of the BARC during the FY, and up to the date of this Report, are set out below:

Effective Date	Director	Nature of Change
28 August 2025	Dato' Sri Mohd Kamarudin Md Din	Appointed as a Member of the BARC
28 August 2025	Abdul Halim Jantan	Relinquished his membership of the BARC
4 December 2025	Dato' Amiruddin Abdul Satar	Retired as Board Member on 4 December 2025
4 December 2025	Pamela Kung Chin Woon	Retired as Board Member on 4 December 2025
5 March 2026	Dato' Ahmad Rizal Abdul Rahman	Appointed as a Member of the BARC
5 March 2026	Mr. Tobias Hjalmar Mangelmann	Appointed as a Member of the BARC

Notwithstanding the changes above, the BARC has at all times during FY 2026 comprised not fewer than three members, all of whom are Non-Executive Directors with a majority of Independent Directors, in compliance with Paragraph 15.09 of the MMLR of Bursa Securities. Every appointment and cessation was announced to Bursa Securities in accordance with the Listing Requirements.

ATTENDANCE AT MEETINGS

The members and details of attendance of Directors at the BARC Meetings for the FY 2026 are as follows:

Members as at 30 June 2026



Chairman

Ahmad Shahizam Mohd Shariff
Independent Non-Executive Director
No. of meetings attended/held during appointment:

●●●●●●●



Member

Dato' Ahmad Rizal Abdul Rahman**
Independent Non-Executive Director
No. of meetings attended/held during appointment:

●●



Member

Dato' Sri Mohd Kamarudin Md Din*
Independent Non-Executive Director
No. of meetings attended/held during appointment:

●●●●●○



Member

Mr. Tobias Hjalmar Mangelmann***
Independent Non-Executive Director
No. of meetings attended/held during appointment:

●●

Notes:

* Dato' Sri Mohd Kamarudin Md Din was appointed as a Member of the BARC with effect from 28 August 2025.
** Dato' Ahmad Rizal Abdul Rahman was appointed as a Member of the BARC with effect from 5 March 2026.
*** Mr. Tobias Hjalmar Mangelmann was appointed as a Member of the BARC with effect from 5 March 2026.

The number of meetings shown against each Director reflects only those meetings held during the period in which he or she served on the BARC, and not the total of seven meetings held during FY 2026.

The meetings were convened with proper notices and agenda, and these were distributed to all members of the BARC with sufficient notification. The minutes of each of the BARC meetings were recorded and tabled for confirmation at the next BARC meeting. The confirmed BARC meeting minutes are subsequently tabled to the Board for notation.

At the Board meetings, the Chairman of the BARC would provide a report, highlight pertinent issues, significant points of the decisions and recommendations made by the BARC to the Board and matters reserved for the Board's approval, if any.

The GMD and Deputy CFO were invited to all BARC meetings to facilitate direct communication, as well as to provide clarification on audit issues and the Company's operations. The Head of IA attended all BARC meetings to table the respective IA reports. The relevant responsible Management members were invited to brief the BARC on specific issues arising from the audit reports or on any matters of interest.

Other than the results of IA reports, IA also presented the progress of audit activities, status of audit issues and action plans, IA plan as well as audit staff strength. The external auditor was also invited to attend the BARC meetings to present their audit scope and plan, and the auditor's report on the audited annual financial statements. Private session between the BARC and the external auditor without the presence of the Executive Board members and Management is held at least once every year.

Nonetheless, the BARC has free and direct access to consult, communicate and enquire with any Senior Management of the Group as well as the External Auditors at any time.

The BARC reported to the Board on significant audit issues and concerns discussed during the BARC meetings which have significant impact on the Group from time to time, for consideration and deliberation by the Board.

SUMMARY OF WORK

The BARC executed the following main scope of works for FY 2026:

01 Financial Reporting

BARC reviewed and discussed the following financial matters before recommending to Board for approval:

- Quarterly unaudited financial results of the Group and the draft announcements with considerations on key developments during the period, significant accounting matters, and other review matters.
- Audited Financial Statements of the Group and of the Company for the FY 2026 and agreed that the financial statements were prepared in accordance with the relevant standards and regulatory requirements so as to give a true and fair view of the Group's financial performance.

In the review of the annual audited financial statements, the BARC discussed with the Management and the external auditor, the accounting principles and standards that were applied and their judgement of the items that may affect the financial statements.

02 External Audit

BARC reviewed the Audit Plan prepared by the External Auditors for the FY 2026 outlining the detailed terms and responsibilities of KPMG and KPMG's affirmation of their independence as External Auditors, areas of audit emphasis identified in response to changes within the Group's business and the reporting requirements during the FY, on the ways KPMG would continue to deliver an audit that is efficient and effective while also keeping pace with the Group's changes and in what way KPMG intended to work with the team from the Group.

Performed the annual assessment of the performance, suitability, and independence of the external auditors. The BARC agreed to recommend to the Board for approval the payment of audit fees to KPMG for the statutory audit conducted on the Company and the Group for FY 2026, to the Board for consideration.

Reviewed the Audited Financial Statements of the Group for the FY 2026 to ensure that the financial statements and disclosures presented a true and fair view of the Group's financial position and performance for the said year and are in compliance with the provisions of the Companies Act 2016 as well as the applicable MFRS Accounting Standards and recommended the same to the Board for approval.

Reviewed the audit findings, including internal control concerns highlighted by the external auditors in relation to the Group's financial statements for FY 2026.

Had three private sessions with KPMG without the presence of the Management and Executive Directors.

Reviewed the suitability, effectiveness and independence of the external auditors, and recommended their re-appointment to the Board to recommend the same to the shareholders for approval.

Every year, the BARC has obtained written assurance from the external auditor confirming their independence throughout their term of engagement for the FY.

02 Internal Audit

Reviewed issues highlighted in the IA reports including its recommendations.

Reviewed the status of corrective actions agreed to be implemented by Management.

Reviewed and discussed the IA progress report on a quarterly basis.

Reviewed and approved the IA's Annual Audit Plan FY 2026 and the methodology applied in formulating a risk-based audit plan to ensure adequacy of audit scope and comprehensive coverage of the Group's activities.

Monitored IA activities, the staffing requirements, skills and the core competency of the internal auditors, and ensuring IADs has the necessary authority to carry out its work.

Reviewed and approved the methodology and scope of work for assurance of the FY 2026 Sustainability Statement. The assurance exercise is part of Bursa's Enhanced Sustainability Disclosure Requirement which requires issuance of Statement of Assurance on whether the Sustainability Statement has been subjected to an assurance process.

01 Risk Management and Internal Control

Deliberated significant risk issues that may likely impact the performance of the Group's business with emphasis on the focus for IA.

02 Related Party Transactions ("RPTs")

BARC reviewed the quarterly and annual financial statements on the disclosure of RPTs entered into by JENTAYU Group for the year ended 30 June 2026 to ensure compliance with the provisions of the MMLR of Bursa Securities.

02 Annual Report Matters

Reviewed the following statements and reports for inclusion in the Annual Report 2026 and recommended the same be presented to the Board for approval:

- BARC Report
- Statement on Risk Management and Internal Control
- The Statement of Assurance to be incorporated in Sustainability Report FY 2026.

STATEMENT OF INTERNAL AUDIT FUNCTION

Roles And Responsibilities

The Internal Audit Department ("IAD") is a fundamental part of the assurance structure of the Group. Its main responsibility is to provide an independent and reasonable assurance on the adequacy, integrity and effectiveness of the Group's overall system of internal control, risk management and governance process.

The Head of IAD reports directly to the BARC on a functional basis and to the GMD administratively. The Head of IAD periodically reports on the activities performed as well as key control issues noted by the internal auditor to the BARC. The purpose, authority and responsibility of IAD are reflected in the IA Charter, which was endorsed and approved by the BARC.

Annually, the IAD prepares a Risk-Based Audit Plan and presents to the BARC for approval. The Audit Plan gives priority and focuses on the Company's top risks identified by internal auditor and the Management.

The audit scope includes performing audit reviews at the business, enabler and support divisions as well as subsidiaries. The audit covers the reviews on:

- The adequacy of internal controls
- The effectiveness and efficiency of operations
- The accuracy of financial and operational information
- The compliance with internal policies, procedures, regulatory and statutory requirements
- The adequacy and effectiveness of IT systems in supporting operations
- The effectiveness of risk management processes and the implementation of controls by Management to mitigate company's major risks
- The effectiveness of ongoing key project implementation and deliverables
- The levels of compliance with the MCCG 2021 and the Listing Requirements of Bursa Securities

In order to maintain its independence and objectivity, IAD has no operational responsibility and authority over the activities it audits. In determining the adequacy of audit scope and coverage, IAD applies a comprehensive audit planning of the Group's auditable entities and functions by performing risk analysis and ensuring adequate resources in performing the audit. The IA function is guided by the approved IA Charter and International Professional Practices set by the Institute of Internal Auditors.

The IA Charter has been presented to BARC for annual review and subsequently approved the third revision on 24 August 2026.

Audit Resources

As of 30 June 2026, IAD had a total of three internal auditors, comprising staff from various educational and professional backgrounds. IAD invested in training programmes to enhance the knowledge and competency level of the staff. The training programme, externally sourced training, focuses on functional and developmental needs of the internal auditors.

The total amount spent for the IA function at JENTAYU in respect of FY 2026 was RM 221,361 (2025: RM 319,735, a decrease of 31 percent). The expenditure mainly

comprised salaries and operating costs, including travelling and transportation expenses. The decrease was primarily attributable to lower staff-related costs following the resignation of senior personnel and other employees, as well as reduced insurance expenses arising from their departures.

Audit Work

IAD adopts a risk and strategy-based approach as part of its audit planning and execution focusing on significant identified risks and effectiveness of the controls to mitigate the risks. Activities of the IAD include review of the adequacy and effectiveness of internal controls and risk management, compliance with applicable laws and regulations, reliability and integrity of information and adequacy of safeguarding of assets.

During the FY 2026, IAD executed a total of 14 audits which comprised scheduled audits, ad-hoc and follow-up audits. All findings from the IA reviews were reported to the BARC, Senior Management and the relevant Management of the operating units. None of the components of the IA function were outsourced to external service providers.

In ensuring effective communication of audit issues to all operational areas and prompt closing of audit issues, meetings were held with the Management on a regular basis. Management is responsible for ensuring that corrective actions on reported weaknesses and suggested improvements as recommended are taken within the required time frame.

vii STATEMENT ON RISK MANAGEMENT AND INTERNAL CONTROL

The Board is pleased to present the Statement of Risk Management and Internal Control ("SORMIC") for the FY 2026.

This Statement is prepared pursuant to Paragraph 15.26(b) of the MMLR of Bursa Securities, having regard to the MCCG 2021 and the SORMIC: Guidelines for Directors of Listed Companies.

HOW WE APPROACH RISK

The Group recognises that effective risk management is fundamental to achieving its strategic objectives, supporting informed decision-making and protecting stakeholder interests. Risk management is embedded into the Group's governance, strategic planning and business operations to support informed decision-making, enhance organisational resilience and promote a proactive risk management culture across the Group.

The Group adopts an ERM Framework that is aligned with the principles of ISO 31000:2018 – Risk Management Guidelines. The framework establishes a systematic and integrated approach to managing risks across the Group, while promoting accountability, risk ownership and continuous improvement in risk management practices throughout the organisation.

To facilitate a consistent approach to risk management, the Group classifies risks into six principal risk categories. These categories provide a common basis for the identification, assessment, management and reporting of risks across the Group in accordance with the ERM Framework. The descriptions of the respective risk categories are set out below:

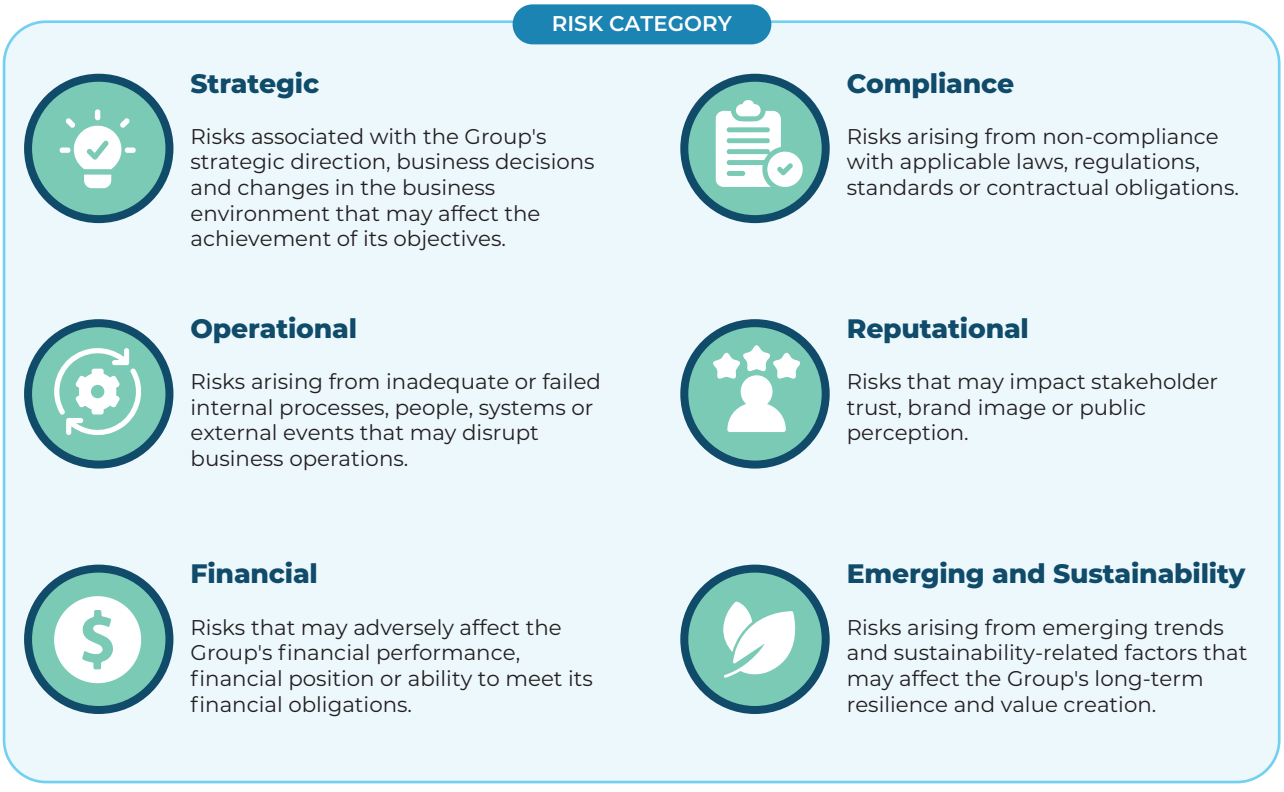


Diagram 12: Risk category

The Board acknowledges its overall responsibility for overseeing the Group's risk management and internal control framework. Assisted by the BARC, the Board oversees the implementation and effectiveness of the ERM Framework and ensures that appropriate processes are in place to identify, assess, manage, monitor and report significant risks that may affect the achievement of the Group's objectives.

While the Group's risk management and internal control framework is designed to manage risks within acceptable levels, it provides reasonable, rather than absolute, assurance against the occurrence of material misstatements, losses or events that may adversely affect the achievement of the Group's business objectives.

RISK GOVERNANCE AND OVERSIGHT

The diagram below illustrates JENTAYU's Risk Governance Structure, anchored in the widely adopted Three Lines of Defence model. It clearly defines the roles and responsibilities of managing risks across the Group to ensure robust oversight, effective controls, and independent assurance.

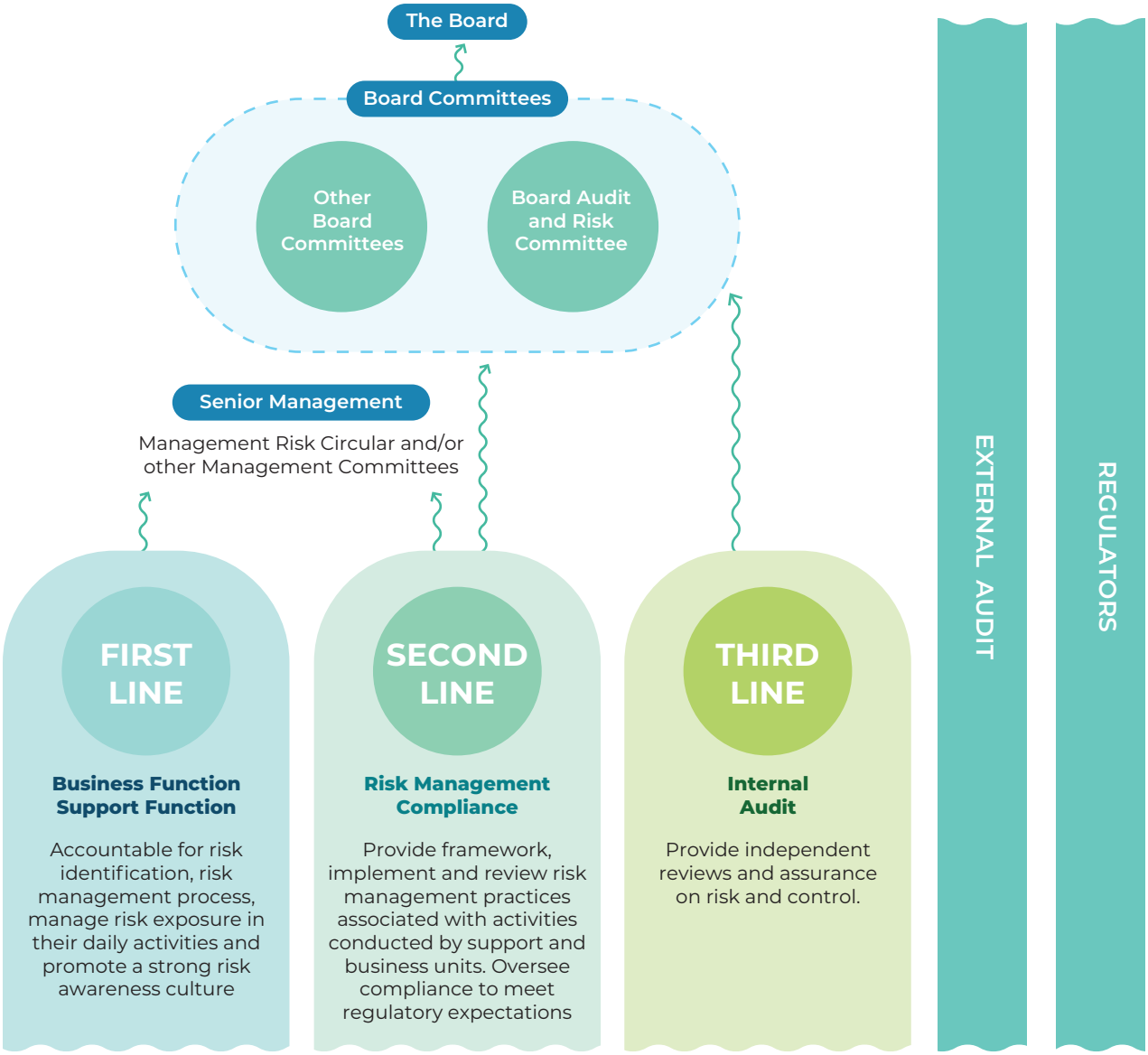


Diagram 13: Risk governance structure

Within this risk governance structure, the Board, the BARC, Management and Risk Management and Compliance Department ("RMCD") each have distinct roles and responsibilities in ensuring that risks are effectively managed across the Group.

Board of Directors

The Board recognises that sound risk management and internal control are fundamental to achieving the Group's strategic objectives, safeguarding assets, protecting stakeholder interests and supporting long-term value creation.

The Board holds ultimate accountability for overseeing the Group's risk management and internal control framework. Its responsibilities include:

- Providing strategic direction on risk management matters.
- Approving the ERM Policy and overseeing the Group's approach to risk management.
- Ensuring that adequate and effective risk responses and controls are in place.
- Promoting a culture of prudent risk-taking aligned with long-term value creation.

Board Audit and Risk Committee

The BARC assists the Board in overseeing the implementation and effectiveness of the Group's ERM Framework. The BARC's key responsibilities include:

- Reviewing the Group's risk profile, key risk exposures and mitigation plans.
- Providing strategic guidance to RMCD.
- Reporting significant risk matters and recommendations to the Board.

Management

Management is responsible for implementing the Group's risk management framework across the organisation. Management's responsibilities include:

- Embedding risk management into strategic planning, business operations and decision-making process.
- Ensuring that risk mitigation measures are implemented and monitored.
- Escalating significant and emerging risks to the BARC and the Board in a timely manner.

Risk Management and Compliance Department

RMCD serves as the Group's independent second-line function and is responsible for coordinating and continuously strengthening the Group's risk management programme. RMCD's responsibilities include:

- Developing and maintaining the Group's risk management policies, frameworks, methodologies and tools.
- Facilitating risk assessments across the Group.
- Preparing consolidated risk reports for the BARC and the Board.
- Monitoring the implementation of mitigation plans.
- Providing guidance and training to promote consistent risk management practices across the Group.

RISK MANAGEMENT PROCESS

The Group adopts a structured and systematic risk management approach that is aligned with the principles of ISO 31000:2018 to ensure that key risk areas are effectively identified, assessed, monitored, and managed across the Group.

Risk assessments are conducted across all divisions and departments as part of the Group's enterprise-wide risk management programme. The same process is also applied to significant strategic initiatives and major business decisions to support informed decision-making by ensuring that material risks are identified, assessed and managed before implementation.

The Group's risk management process, which is aligned with the principles of ISO 31000:2018, is illustrated in the diagram below.

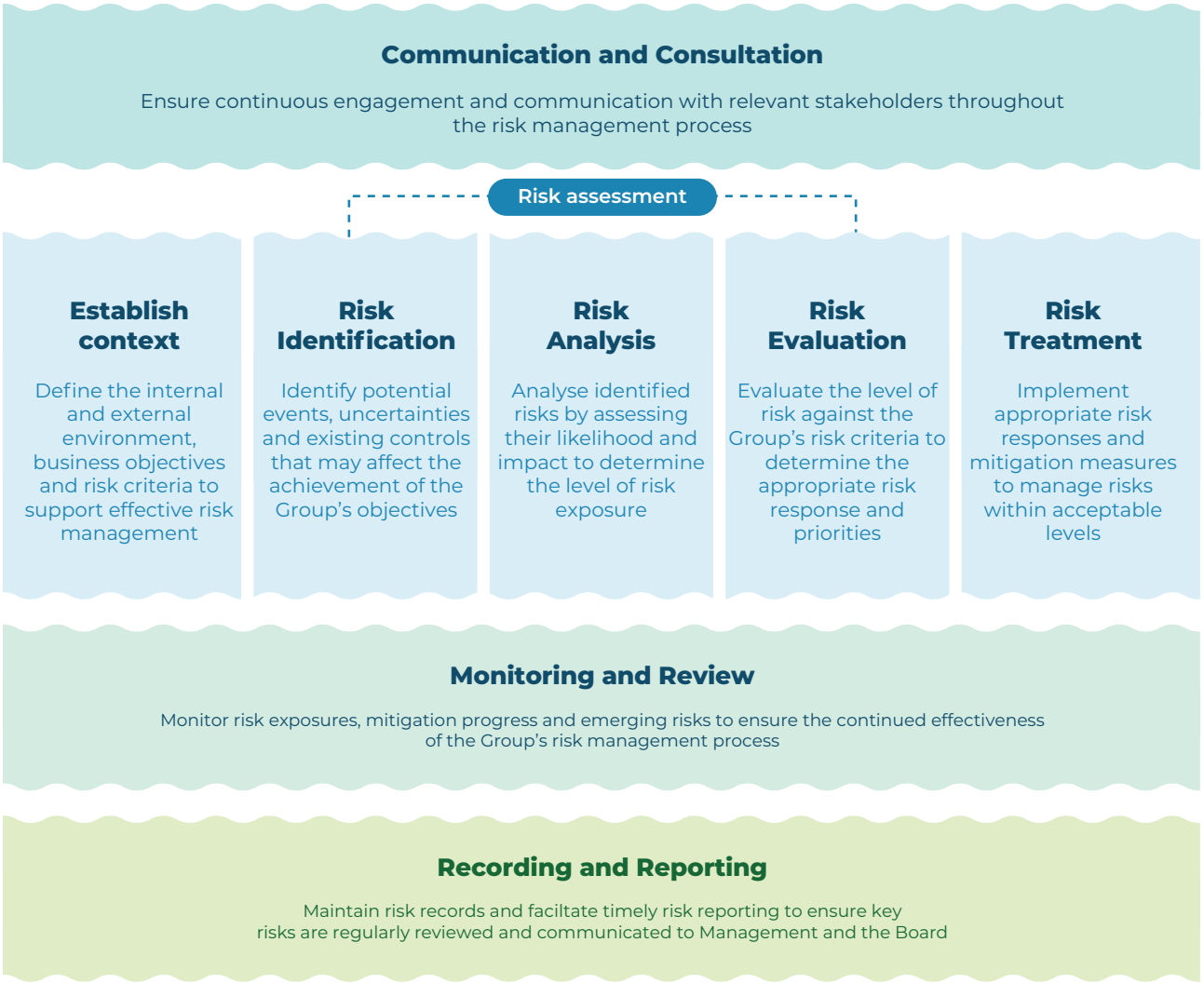


Diagram 14: Risk management process

RISK MANAGEMENT ACTIVITIES FY 2026

The following key activities illustrate the application of the Group Risk Management Framework during the financial year.



Group Risk Reporting

Prepared and presented quarterly Group risk reports to the BARC to support effective risk oversight and decision-making.

Review of the ERM Policy

Completed the review and enhancement of the ERM Policy to strengthen the Group's ERM framework. The revised Policy was approved by the Board on 25 February 2026.

Insurance Coverage Review

Reviewed the adequacy of the Group's insurance policies to ensure appropriate types and levels of coverage in line with risk exposures.

Development of Risk Assessment Procedure

Developed and implemented a Risk Assessment Procedure to support the consistent application of risk management practices across the Group. The Procedure was approved by the Board on 15 May 2026.

Integration of Corruption Risk Assessment ("CRA")

Integrated CRA into the Group's risk assessment process to strengthen the identification and management of corruption-related risks.

Quarterly Risk Assessment Workshops

Conducted quarterly risk assessment workshops involving divisions and departments to review key risks, update risk registers and monitor the implementation of mitigation plans.

Strategic Risk Assessments

Performed risk assessments for significant strategic initiatives and major business decisions, including a strategic option assessment for the healthcare division and a risk exposure assessment relating to its proposed disposal, to support Management and Board decision-making.

Diagram 15: Application of the Group Risk Management Framework

INTERNAL CONTROLS

The Group's internal control provides a structured approach to ensure effective governance, risk management, and compliance with regulatory requirements. It encompasses clearly defined policies, procedures, systems, and monitoring mechanisms to safeguard the interests of the Group and its stakeholders.

Policies and Procedures

The Group maintains documented policies, standard operating procedures and guidelines covering key governance, operational, financial and compliance areas to support effective governance, operational consistency and compliance with applicable laws and regulations. These documents are reviewed annually to ensure they remain relevant, effective and aligned with the Group's business needs, regulatory requirements and industry best practices.

During FY 2026, the Group established a Group Policy Register and conducted an annual governance-level assessment of its policy framework to strengthen policy governance across the Group. The assessment included the classification of policy documents, verification of approval authorities against the Group's LOA, review of policy ageing and review cycles, and benchmarking against governance expectations to identify opportunities for further enhancement. The Group Policy Register also supports effective oversight of policy ownership, approval status and periodic policy reviews.

Integrity and Compliance

The Group is committed to maintaining high standards of integrity, ethical conduct and regulatory compliance. This commitment is supported by a comprehensive governance framework comprising the Code of Conduct, ABAC Policy and Whistleblowing Policy.

The Group adopts a zero-tolerance approach towards bribery and corruption. Its ABAC programme is implemented across the Group based on the T.R.U.S.T. Principles under the Guidelines on Adequate Procedures issued pursuant to Section 17A of the Malaysian Anti-Corruption Commission Act 2009 (Amendment 2018).

Employees and external parties are encouraged to report actual or suspected misconduct through the Group's Whistleblowing channels. Appropriate safeguards are in place to protect whistleblowers from retaliation and to ensure the confidentiality of reports.

To reinforce a strong culture of integrity and compliance, the Group conducts annual ABAC awareness and training programmes, including sessions organised in collaboration with the Malaysian Anti-Corruption Commission ("MACC"). These initiatives strengthen employees' understanding of anti-bribery requirements, ethical conduct and their individual responsibilities. The Group achieved 65 percent employee participation in its annual ABAC awareness programmes.

Authority and Responsibilities

The Group has established clear lines of authority and accountability through its LOA, organisational structure and delegated responsibilities to ensure appropriate decision-making, segregation of duties and effective oversight across all levels of the Group.

Financial Management and Reporting

The Group maintains appropriate financial management and reporting policy to support the integrity and reliability of its financial information.

Annual budgets are prepared by Management and approved by the Board. Actual financial performance is monitored against approved budgets through the Group's monthly financial closing and management reporting process. Significant variances are analysed by Management, with quarterly financial performance and key financial matters reported to the Board to facilitate effective oversight, decision-making and, where necessary, timely corrective actions.

The Group also maintains appropriate financial policies, delegated approval limits under the LOA and segregation of duties over key financial processes to promote accountability, safeguard the Group's assets and support the integrity of financial reporting.

Internal Audit

The IA function adopts a risk-based approach to assess the adequacy and effectiveness of the internal control system. IA reports directly to the BARC ensuring independence. Audit findings and recommendations are reviewed quarterly by the BARC and reported to the Board for continuous improvement in control processes.

REVIEW ON ADEQUACY AND EFFECTIVENESS OF THE RISK MANAGEMENT AND INTERNAL CONTROL SYSTEM

The processes which the Group adopted to monitor and review the adequacy and integrity of the system of internal control include the following ongoing assessments:

- Examination of the business risks that impact or are likely to impact the Group and the reporting by various functional support and business divisions on the effectiveness of the system of internal control, highlighting any weakness, improvement, and change in the risk profile.

- Review of the state of internal control across various functional support and business divisions by the IA function which reports the review conducted on a quarterly basis to the BARC.

The Board has reviewed the effectiveness, adequacy, and integrity of the system of risk management and internal control in operation during the FY through the monitoring process set out above. There were no material losses incurred during the current FY arising from the weaknesses internal control. Management continues to take measures to strengthen the control environment.

The Board has received assurance from the GMD and CFO that the Group's risk management and internal control system is operating adequately and effectively in all significant material aspects.

REVIEW OF THE STATEMENT BY THE EXTERNAL AUDITORS

The external auditors have reviewed this Statement on Risk Management and Internal Control pursuant to the scope set out in the Audit and Assurance Practice Guide 3 ("AAPG 3"), Guidance for Auditors on Engagements to Report on the Statement on Risk Management and Internal Control included in the Annual Report issued by the MIA for inclusion in the annual report of the Group for the year ended 30 June 2026, and reported to the Board that nothing has come to their attention that causes them to believe that the statement intended to be included in the annual report of the Group, in all material respects:

- Has not been prepared in accordance with the disclosures required by section 7 of the Statement on Risk Management and Internal Control: Guidelines for Directors of Listed Companies; or

- Is factually inaccurate.

AAPG 3 does not require the external auditors to consider whether the Directors' SORMIC covers all risks and controls or to form an opinion on the adequacy and effectiveness of the Group's risk management and internal control system, including the assessment and opinion by the Board and Management thereon. The auditors are also not required to consider whether the processes described to deal with material internal control aspects of any significant problems disclosed in the annual report will, in fact, remedy the problems.

SORMIC was approved by the Board of Directors on 30 October 2026.

viii ADDITIONAL COMPLIANCE

FUNDRAISING

Utilisation of Proceeds from Private Placement mandated on 4 December 2025.

The proposed of 20 percent private placement was approved by Bursa Malaysia Securities Berhad on 14 August 2025 and subsequently approved by the shareholders of the Company at the Extraordinary General Meeting held on 4 December 2025. The private placement is part of the Company's effort to strengthen the Group's financial position and support its funding requirements, including the development of Project Oriole.

The Company completed its private placement exercise and received proceeds from the conversion of warrants, raising total gross proceeds of RM 28,412,753.

The details of the fund-raising exercises are summarised as follows:

Particulars	Private Placement Particulars	Conversion of warrants
Number of shares issued	90,747,105	7,575,758
Issue Price (RM)	0.258	0.66
Gross proceeds raised (RM)	23,412,753	5,000,000

On 13 August 2026, the Company announced that the Private Placement is deemed completed. The utilisation of proceeds raised of private placement is as follows :

No	Utilisation of proceeds	Proceeds raised RM('000)	Estimated timeframe for utilisation of proceeds (from date of listing of the Placement Shares)	Actual proceeds utilization as at 30 Sept 2026
(i)	Finance the expenditures for the Project Oriole	13,965	Within 12 months	8,331
(ii)	Working capital	8,848	Within 12 months	8,848
(iii)	Estimated expenses	600	Upon completion	386
	Total	**23,413**		**17,565**

AUDIT AND NON-AUDIT FEES

The amount of audit fees and non-audit fees paid or payable to the External Auditors and their affiliates for the FY 2026 are as follows:

Fee incurred	Audit Fee (RM)	Non-Audit Fee (RM)	Total (RM)
The Company	88,000	10,000	98,000
The group	365,000	20,000	385,000

RECURRENT RELATED PARTY TRANSACTIONS OF A REVENUE OR EXPENSES NATURE

The breakdown of the aggregate value of the RRPT of a revenue or trading nature during FY 2026 is as follows:

Name of related parties	Interested Directors	Nature of RRPT	Aggregate value of transactions (RM)
Telekosang Hydro One Sdn. Bhd.	Datuk Haji Beroz Nikmal Mirdin	Issuance of REC	73,128
Telekosang Hydro Two Sdn. Bhd .	Datuk Haji Beroz Nikmal Mirdin	Issuance of REC	57,886
Sterling Insurance Brokers Sdn. Bhd.	Halim Jantan	Group hospital & surgical insurance, Directors and officers insurance	190,067

Above is the RRPT without a shareholders' mandate, and announcement has been made to Bursa Securities upon reaching the relevant percentage ratio threshold.

CONTRACTS RELATING TO LOANS

During the financial year ended 30 June 2026, the Company received a loan amounting to RM5,000,000 from the GMD to support the Company's working capital and general corporate funding requirements.

The particulars of the loan are as follows:

Particulars	Details
Date of agreement	24 October 2025
Lender	Datuk Haji Beroz Nikmal Mirdin, Group Managing Director of JSB
Borrower	JENTAYU
Purpose of loan	To support the working capital and general funding requirement of the Group.
Loan Amount	RM 5,000,000
Interest rate	Interest free up until repayment period
Repayment Terms	Repayable one year after financial close

The loan remained outstanding as at 30 June 2026 and is repayable on demand in accordance with the agreed terms. The loan provides the Company with additional financial support to meet its working capital and general corporate funding requirements.

SHARIAH SCREENING

Pursuant to Paragraph 9.25A of the MAIN Market Listing Requirements, below are the financial data that are relevant for the purpose of Shariah screening by the Shariah Advisory Council of the Securities Commission Malaysia. These include financial data on Shariah non-permissible income arising from the Group's business activities and interest-based financial position.

Group Total Income and Total Assets

	Group	
Particulars	2026 (RM'000)	2025 (RM'000)
Total Income		
Revenue	30,216	9,617
Other income	1,283	1,243
Rental income	142	59
Interest income	190	409
Total	**31,831**	**11,328**
Total Assets	**210,176**	**176,192**

Business Activities

Particulars	Group 2026 (RM'000)	Group 2025 R(M'000)
Shariah Non-Compliant Activities		
Interest income - Banks	7	14
Total	**7**	**14**

Component of Financial Position

- Cash Component

Particulars	Group 2026 RM'000	Group 2025 (RM'000)
Islamic Account / Instruments		
Cash in hand	12	17
Cash at bank	100	269
Total	**112**	**286**
Conventional Account / Instruments		
Cash at bank	7,060	1,232
Total	**7,060**	**1,232**

- Debt component

Particulars	Group 2026 RM'000	Group 2025 (RM'000)
Islamic Financing		
Bank overdrafts	10,135	11,988
Current	170	3,897
Non current	2,719	2,890
Total	**13,024**	**18,775**
Conventional Borrowing		
Non-current	13,000	-
Total	**13,000**	**-**

ix DIRECTORS' RESPONSIBILITY STATEMENT

The Directors are responsible for ensuring that the annual financial statements of the Group and of the Company are drawn up in accordance with the applicable MFRS Accounting Standards as issued by the Malaysian Accounting Standards Board ("MFRS Accounting Standards") and IFRS Accounting Standards as issued by the International Accounting Standards Board ("IFRS Accounting Standards"), the provisions of the Companies Act 2016 and the MMLR of Bursa Securities.

The annual financial statements are prepared with reasonable accuracy from the accounting records of the Group and the Company so as to give a true and fair view of the financial position of the Group and of the Company as at 30 June 2026, and of the financial performance and cash flows of the Group and of the Company for the FY ended on that date.

In preparing the annual financial statements, the Directors have also ensured that Management has:

- Adopted the appropriate and relevant accounting policies and applied them consistently
- Made judgements and estimates that are reasonable and prudent
- Assessed the ability of the group's and the Company to continue as going concern, and confirmed that the annual financial statements are prepared using the going concern basis of accounting.

The Directors are also responsible for:

- ensuring that the Group and the Company keep proper accounting and other records to enable the explanation of transactions and preparation of financial statements
- taking the necessary steps to ensure appropriate systems and internal controls are in place to safeguard the assets of the Group and of the Company, as well as to prevent and detect fraud and any other irregularities.

The Directors confirmed that they have complied with the above requirements for the annual financial statements for the year ended 30 June 2026.

Sustainability Statement



SUSTAINABILITY STATEMENT



THE GROUP'S APPROACH TO SUSTAINABILITY

CREATING VALUE THROUGH SUSTAINABILITY

JENTAYU's sustainability approach supports the Group's long-term strategy of creating sustainable value while advancing its transition towards renewable energy. As illustrated in Diagram 16: Sustainability Framework, the Group's approach is anchored on two value-creation pillars — Fix Existing Business Models and Grow Green Power — supported by key enablers covering responsible governance, contribution to local communities and organisational efficiency.

Our approach is focused on three key priorities:

- Advancing the Energy Transition – Our 162 MW Project Oriole remains central to the Group's renewable energy ambitions. Subsequent to FY 2026, the Financial Close Date was extended to 30 June 2027, while the SCOD was extended to 31 December 2030. The project supports Sabah's energy requirements and is aligned with the broader objectives of the NETR and the SE-RAMP 2040. The Group also continues to explore opportunities across other renewable energy and green attribute solutions.
- Strengthening Responsible Business Practices – Strong governance continues to underpin JENTAYU's sustainability approach. The Board maintains oversight of sustainability and climate-related matters, while the Group continues to uphold applicable environmental, social, occupational safety and human rights requirements. For Project Oriole, this includes commitments arising from its Environmental Impact Assessment ("EIA") and ongoing efforts towards alignment with the Equator Principles.
- Engaging Stakeholders and Strengthening the Business Portfolio – The Group continues to engage stakeholders and use insights from its 2025 materiality reassessment to guide sustainability priorities. During FY 2026, JENTAYU also progressed the disposal of its Healthcare business, which was completed in August 2026, while the Trading business continued to broaden its activities to support a more focused and resilient portfolio.

The Sustainability Framework continues to guide how JENTAYU manages its material ESG matters and supports value creation across the Group, including sustaining economic contribution, producing energy that works with nature, leading with responsible governance, contributing to local communities and streamlining the organisation.

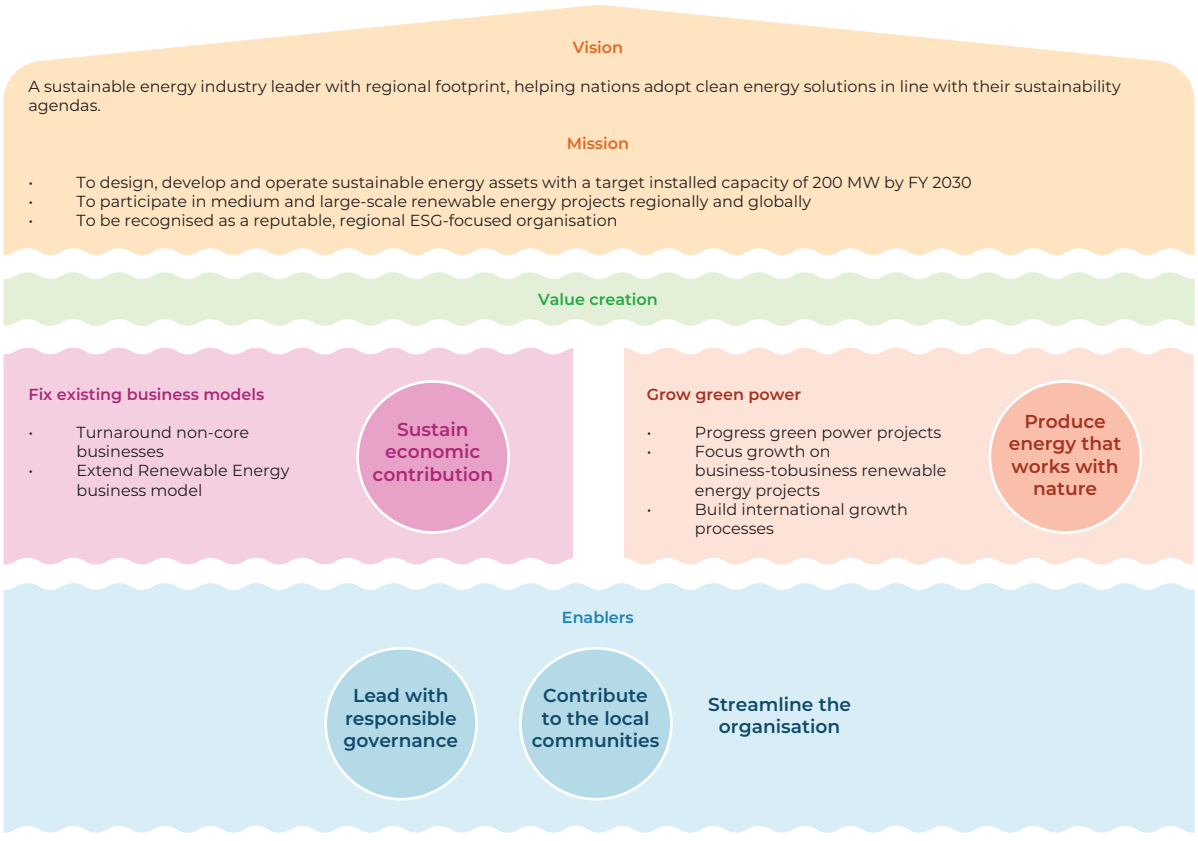


Diagram 16: Sustainability framework

Legend: Key material matter

ii SUSTAINABILITY GOVERNANCE

STRENGTHENING ACCOUNTABILITY THROUGH SUSTAINABILITY GOVERNANCE

JENTAYU maintains a structured sustainability governance framework to support clear oversight, accountability and implementation of the Group's sustainability priorities. The Board retains overall responsibility for sustainability-related matters, including material risks and opportunities that may affect the Group's strategy and long-term value creation.

Board-level oversight is supported by the BARC and the BSC. During FY 2026, the former BAC and Board Risk Committee were consolidated into the BARC to provide more integrated oversight across financial, operational, risk and sustainability-related matters.

At the management level, the Sustainability Steering Committee ("SSC") oversees the implementation of sustainability strategies, while the Sustainability Department and Sustainability Working Group ("SWG") coordinate sustainability initiatives, data collection and reporting across the Group.

The Group continues to operate within the governance structure established through the revised Terms of Reference for the BSC, SSC and SWG, with periodic reviews undertaken to ensure continued relevance as sustainability reporting requirements evolve.

Diagram 17 illustrates the Group's sustainability governance structure and the respective levels of oversight and implementation.

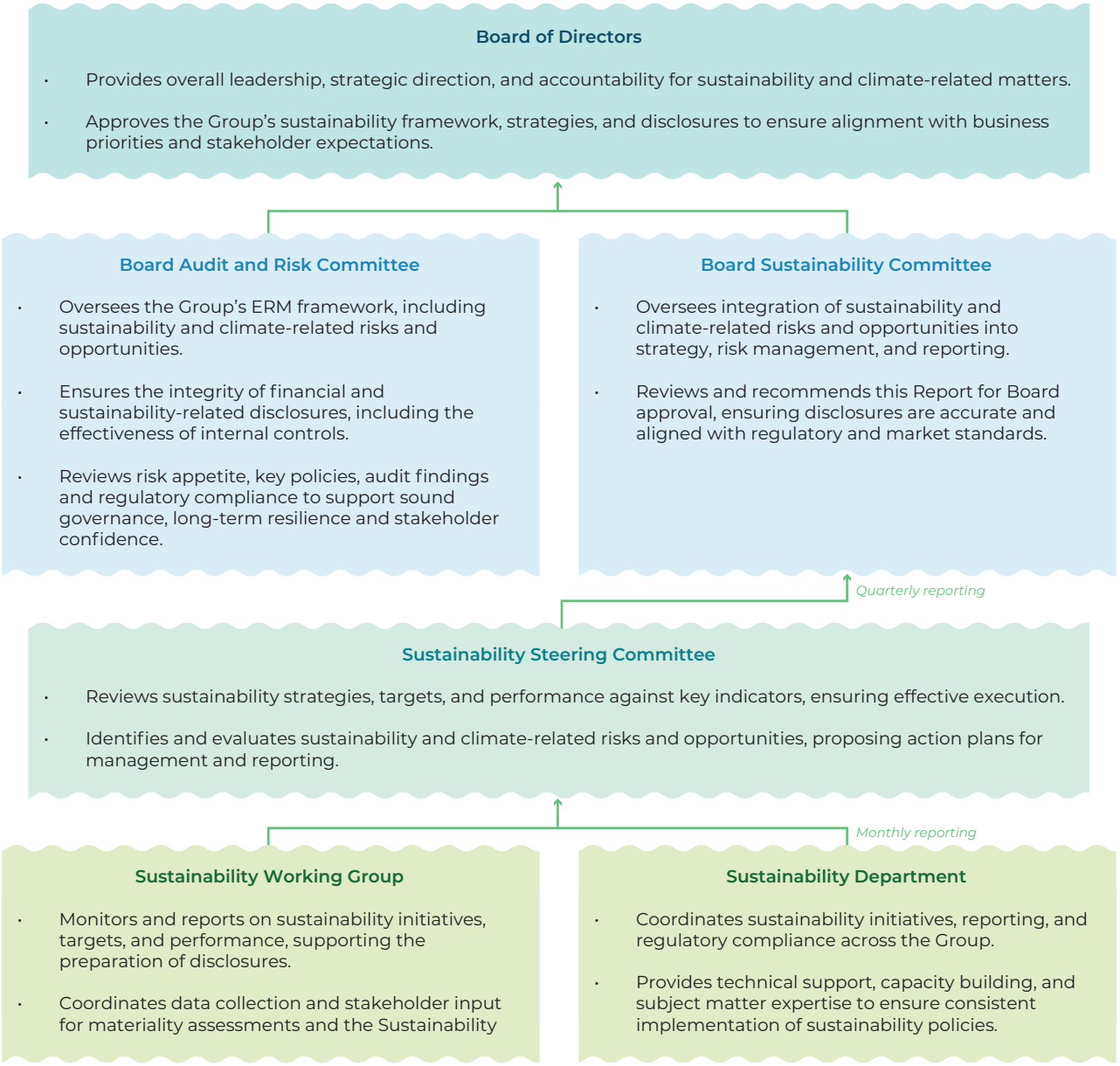


Diagram 17: Sustainability governance structure

BOARD SUSTAINABILITY COMMITTEE

The BSC oversees JENTAYU's sustainability agenda and provides strategic guidance on sustainability- and climate-related matters.

During FY 2026, the BSC's composition was refreshed, with the Chairman remaining in place and two new members appointed. The Committee continues to review the Group's sustainability policies, targets, performance and disclosures, including the Sustainability Report before it is recommended to the Board.

The BSC also receives regular updates from management on sustainability performance, regulatory developments and key initiatives. Its responsibilities include monitoring progress on material sustainability matters, supporting alignment with national energy transition priorities, and overseeing the Group's preparation for evolving disclosure requirements, including IFRS S1 and IFRS S2.



Tobias Hjalmar Mangelmann
Independent Non-Executive Director
BSC Chairman



Dato' Ahmad Rizal Abdul Rahman
Independent Non-Executive Director
BSC Member



Dato' Azra Kamarudin
Independent Non-Executive Director
BSC Member

SUSTAINABILITY STEERING COMMITTEE

The SSC operates at management level and supports the implementation of the Group's sustainability priorities. Chaired by the GMD, the SSC brings together senior management to ensure sustainability considerations are incorporated into business planning and operations.

The SSC reviews sustainability strategies, targets, performance, key risks and opportunities, as well as the annual Sustainability Report. It meets quarterly and reports key updates and recommendations to the BSC.

The Sustainability Department supports the SSC through data coordination, validation and internal review, with relevant matters also supported by the Group's ERM and IA functions.



Datuk Haji Beroz Nikmal Mirdin
Group Managing Director
SSC Chairman



Boon Joon Siang
Chief Financial Officer
SSC Member



Nor Azlina Baharuddin
Deputy Chief Financial Officer
SSC Member



Datin Noor Afzalinah Mohd Afzul Khan
Director of Operation (HQ)
SSC Member



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



Hazlina Mohd Khalid
Head of Legal, Secretarial and Human Resources
SSC Member



Sarah Azman
Head of Group Managing Director Office
SSC Member

SUSTAINABILITY POLICIES AND PLANS

JENTAYU maintains a suite of sustainability-related policies and plans to guide responsible practices across governance, ethics, social responsibility and environmental stewardship. These policies provide a consistent framework for integrating sustainability considerations into decision-making, risk management and day-to-day operations, while reinforcing clear responsibilities and accountability across the Group.

SUSTAINABILITY- RELATED POLICIES

Governance and oversight

- Board Charter
- Terms of Reference for Board Investment Committee
- Terms of Reference for Board Audit and Risk Committee
- Terms of Reference for Board Nomination and Remuneration Committee
- Terms of Reference for Board Sustainability Committee

Ethics and compliance

- Anti-Bribery and Anti-Corruption Policy
- Fit and Proper Policy
- Whistleblowing Policy
- External Auditors Policy
- Board and Senior Management Remuneration Policy

Social responsibility

- Human Rights Policy
- Occupational Safety and Health Policy
- Community Health and Safety Plan
- Emergency Response Plan
- Anti Sexual Harrasment Policy

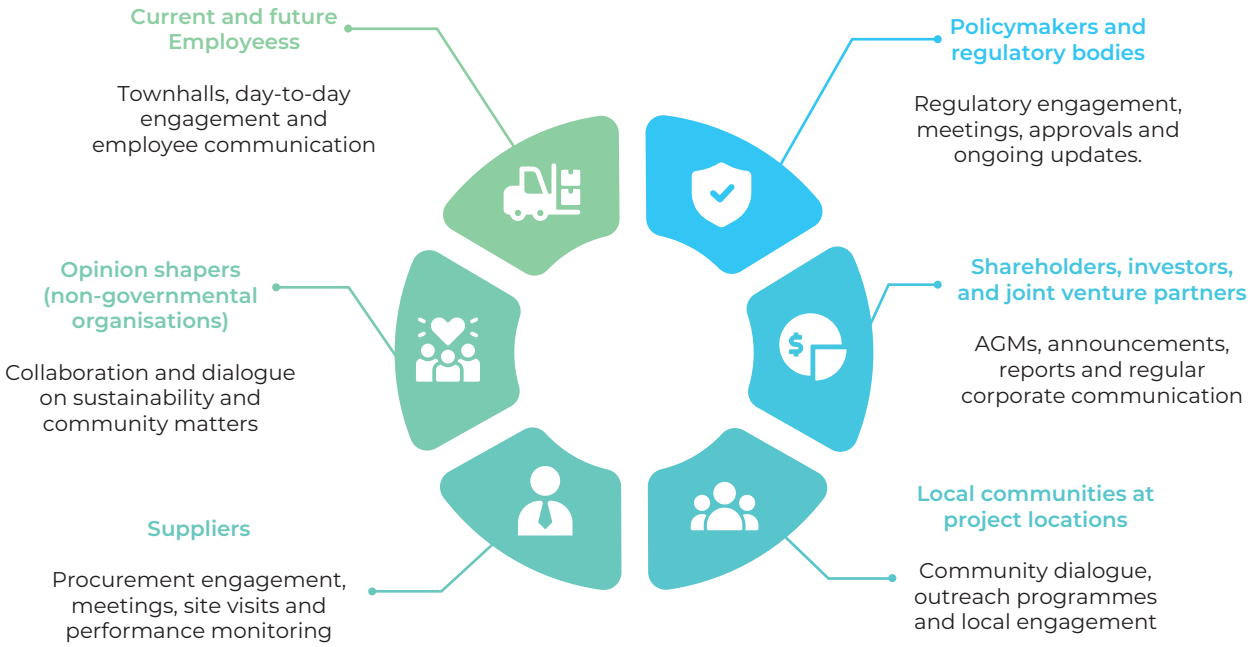
Environmental stewardship

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

iii ADDRESSING STAKEHOLDERS' NEEDS AND CONCERNS

SUSTAINABILITY POLICIES AND PLANS

Building strong and trusted relationships with stakeholders remains an important part of JENTAYU's approach to sustainable value creation. The Group engages regularly through ongoing communication, disclosures, meetings and collaboration to understand expectations, address concerns and support long-term value creation.



Note:
The Group continues to engage stakeholders through existing channels to understand expectations and support long-term value creation.

Diagram 18: Stakeholder Engagement

MATERIAL MATTERS

JENTAYU's 13 material matters identified in FY 2025 remain unchanged for FY 2026, as there were no significant changes to the Group's business direction or stakeholder priorities.

The Group continues to apply a structured materiality assessment process, as shown in Diagram 19, covering the identification, assessment, prioritisation and validation of sustainability matters.

Four matters remain key priorities:

- Produce Energy That Works With Nature
- Sustain Economic Contribution
- Contribute to Local Communities
- Lead With Responsible Governance

The remaining material matters continue to be monitored as part of the Group's broader sustainability approach. As JENTAYU prepares for greater alignment with IFRS S1 and IFRS S2, future assessments will place greater emphasis on sustainability-related risks and opportunities.

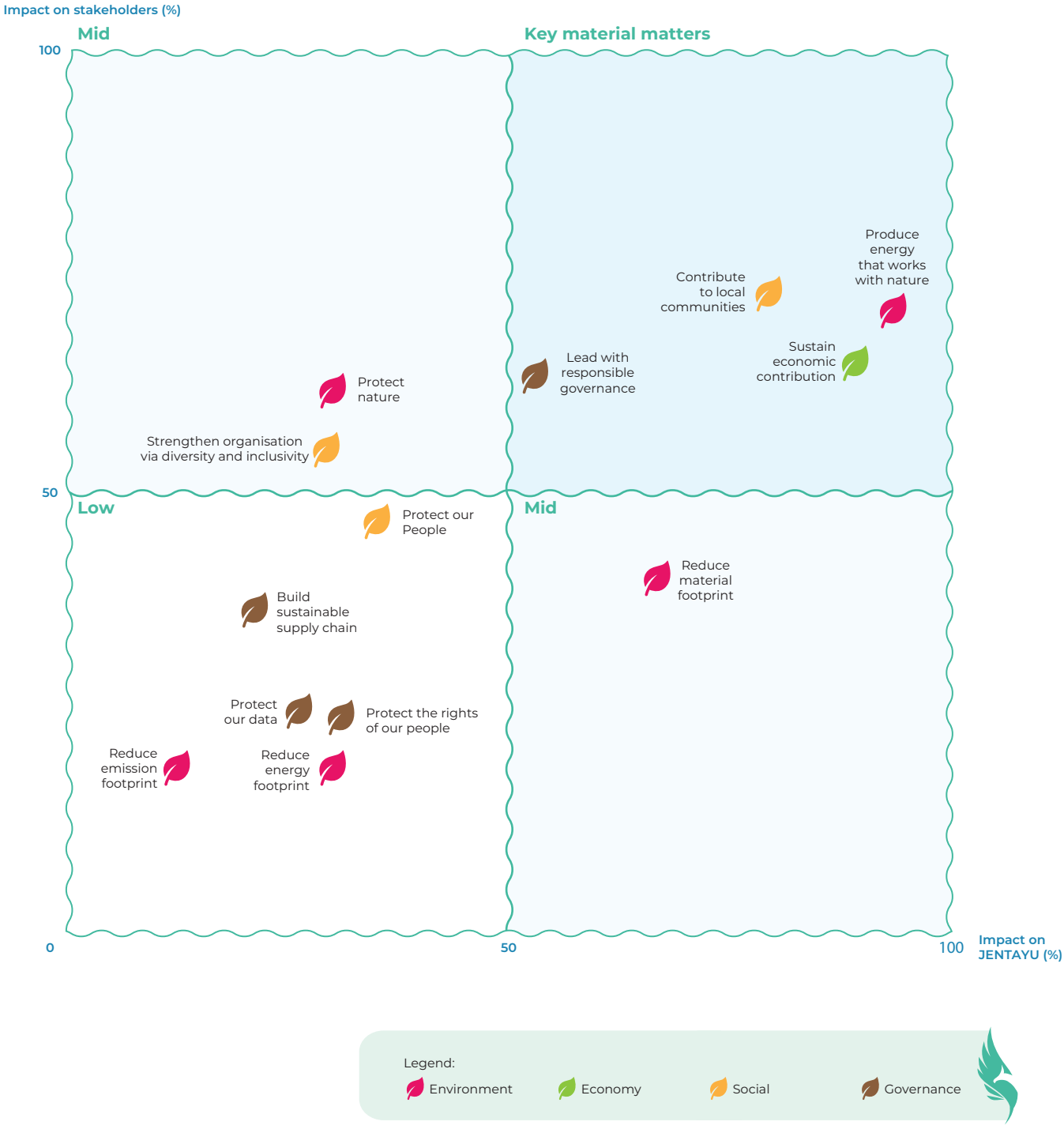


Diagram 19: Material matters

iv SUSTAINABILITY AT THE GROUP'S CORE

The FY 2025 materiality assessment identified 13 material matters that continue to remain relevant to JENTAYU's business and stakeholders in FY 2026. Among these, four remain the Group's key priorities — Produce Energy That Works With Nature, Sustain Economic Contribution, Contribute to Local Communities, and Lead With Responsible Governance.

This section provides a concise overview of why these material matters are important to JENTAYU, the actions undertaken during FY 2026, and the related risks and opportunities. Further details, including performance updates and targets across all 13 material matters, are available in the Sustainability Report 2026 on JENTAYU's corporate website.

PRODUCE ENERGY THAT WORKS WITH NATURE

Why is it important?

Renewable energy is essential to reducing reliance on fossil fuels, lowering GHG emissions and strengthening long-term energy security. For JENTAYU, expanding renewable energy capacity also supports Malaysia's energy transition while creating sustainable long-term value.

What is JENTAYU doing about it?

The Group continues to prioritise Project Oriole, its 162 MW run-of-river hydropower project in Sipitang, Sabah. During FY 2026, JENTAYU advanced the project's commercial, financing and regulatory arrangements, including the revision of the provisional tariff to 32.04 sen/kWh and progress towards securing the required financing.

Subsequent to FY 2026, the Financial Close Date was extended to 30 June 2027, while the SCOD was extended to 31 December 2030. The Group also continues to progress environmental and social management measures for the project and selectively evaluate other renewable energy opportunities.

Risks

Key risks include changes in rainfall and river flows, delays in securing financing, construction and cost pressures, operational reliability and concentration of the Group's renewable energy portfolio around Project Oriole. These risks are managed through project planning, technical assessments, cost controls and ongoing engagement with relevant partners and stakeholders.

Opportunities

Project Oriole provides opportunities to strengthen Sabah's electricity supply, support long-term energy security and generate recurring revenue through its 40-year PPA. The project is also expected to support local employment and economic activity while strengthening JENTAYU's experience and platform for future renewable energy growth.

Contribution to UNSDG



SUSTAIN ECONOMIC CONTRIBUTION

Why is it important?

Sustaining economic contribution is important to JENTAYU's ability to fund its renewable energy ambitions, maintain financial resilience and create long-term value for stakeholders. As the Group progresses Project Oriole, disciplined financial management remains essential given the capital-intensive nature and long development timelines of renewable energy projects.

What is JENTAYU doing about it?

During FY 2026, the Group continued to strengthen the commercial and financial foundations of Project Oriole, including progressing financing arrangements and revising the provisional tariff to 32.04 sen/kWh.

JENTAYU also revised its business plan to reflect Project Oriole's updated development timeline, with the FY 2027 Profit Before Tax target adjusted to RM 1.7 mil. In parallel, the Group streamlined its portfolio through the disposal of the Healthcare business and continued strengthening its Trading and Renewable Energy businesses.

Risks

Key risks include delays in securing project financing, extended project timelines, profitability pressures, revenue concentration, and changes in regulatory or tax requirements. These risks may affect project costs, earnings and the Group's pathway towards sustainable profitability.

Opportunities

Project Oriole's 40-year PPA provides the potential for long-term recurring revenue once operational. Further opportunities arise from the expansion of Trading activities, participation in green attribute solutions such as RECs, and Malaysia's broader energy transition agenda, which may support future renewable energy projects and partnerships.

Contribution to UNSDG



CONTRIBUTE TO LOCAL COMMUNITIES

Why is it important?

Strong community relationships are important to the long-term success of JENTAYU's projects and operations. By understanding local needs, supporting social well-being and creating opportunities for participation, the Group can strengthen trust while contributing to sustainable local development.

What is JENTAYU doing about it?

JENTAYU continues to focus its community efforts around three pillars: the Kampung Electrification Project, Tree Pledge Project and Community Outreach Programme.

During FY 2026, no electrification or tree-planting activities were undertaken as resources remained focused on advancing Project Oriole. Community outreach activities continued, including support for the Aidiladha Korban Programme in Tenom, a Hari Raya Essentials Programme for senior citizens, and participation in the ASEAN Youth Science & Economic Forum 2025.

The Group remains focused on building relationships with communities surrounding Project Oriole and supporting initiatives that create meaningful local benefits.

Risks

Inadequate community engagement or unresolved concerns may affect stakeholder trust, project timelines and the Group's reputation. Potential environmental and social impacts associated with project development may also create community concerns if not properly managed.

Opportunities

Effective community engagement creates opportunities to strengthen stakeholder trust, better understand local needs and support shared value creation. Through community programmes and future initiatives linked to Project Oriole, JENTAYU can contribute to local well-being, energy access and stronger long-term community relationships.

Contribution to UNSDG



LEAD WITH RESPONSIBLE GOVERNANCE

Why is it important?

Strong governance and ethical business practice are essential to maintain stakeholder trust, regulatory compliance and long-term value creation. As JENTAYU advance its renewable energy ambitions, effective governance also support accountability, responsibledecision making and access to financing.

What is JENTAYU doing about it?

During FY 2026, JENTAYU continued to strengthen its governance framework and benchmark its practices against the FTSE4Good Index Series.

The Group consolidated the former BAC and Board Risk Committee into the BARC to provide more integrated oversight of audit, risk and compliance matters. The Group also continued implementing its sustainability governance structure through the BSC, SSC, Sustainability Department and SWG.

To reinforce ethical conduct, JENTAYU conducted an ABAC Awareness Programme in 17 April 2026, facilitated by a representative from the MACC.

Risks

Failure to uphold strong governance and ethical standards may expose the Group to regulatory penalties, financial losses, reputational damage and reduced stakeholder confidence. Weak governance may also affect relationships with regulators, investors, lenders and business partners.

Opportunities

Strong governance provides opportunities to enhance stakeholder confidence, strengthen accountability and support access to financing and strategic partnerships. Transparent and responsible business practices also reinforce JENTAYU's reputation and support the sustainable development of its renewable energy business.

Contribution to UNSDG



PROTECT NATURE

Why is it important?

Protecting biodiversity and natural ecosystems is important to the long-term sustainability of JENTAYU's renewable energy projects. Responsible environmental management helps the Group minimise ecological impacts, meet regulatory requirements and maintain stakeholder confidence.

What is JENTAYU doing about it?

During FY 2026, JENTAYU continued to strengthen environmental planning and biodiversity management for Project Oriole. The Group maintained its restoration target of 58 hectares by FY 2027, although no restoration or tree-planting activities were undertaken during the year as resources were focused on immediate business and project development priorities.

The Group also continued progressing environmental and social requirements for Project Oriole, building on the project's EIA and ongoing efforts towards alignment with the Equator Principles. JENTAYU also intends to explore potential restoration partnerships, including with the Sabah Forestry Department.

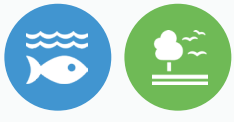
Risks

Non-compliance with environmental and biodiversity requirements may expose the Group to regulatory penalties, legal action, reputational damage and project delays. Potential impacts on natural habitats and ecosystems may also affect the long-term sustainability of renewable energy operations.

Opportunities

Strong biodiversity conservation and environmental management can strengthen stakeholder confidence, community relationships and project resilience. Continued alignment with the Equator Principles also supports stronger environmental practices and may enhance access to sustainable project financing.

Contribution to UNSDG



STRENGTHENING ORGANISATION VIA DIVERSITY AND INCLUSIVITY

Why is it important?

A diverse and inclusive workforce supports stronger decision-making, innovation and organisational performance. Providing equal opportunities and a supportive workplace also helps JENTAYU attract, develop and retain the talent needed to support its long-term renewable energy ambitions.

What is JENTAYU doing about it?

During FY 2026, JENTAYU continued to strengthen its human capital practices through workforce planning, organisational structure reviews and the development of a Group-wide Balanced Scorecard.

The Group also continued to uphold its Human Rights, Sexual Harassment and Occupational Safety and Health ("OSH") policies, while completing the revision of its Employee Handbook and related HR policies. Employee development remained a key focus, with 586 training hours recorded during the year.

As at 30 June 2026, JENTAYU had 103 employees, with women representing 76 percent of the workforce.

Risks

Limited diversity and inclusivity may affect employee engagement, productivity and the Group's ability to attract and retain talent. Unequal employment practices or limited development opportunities may also affect workforce morale and organisational performance.

Opportunities

A diverse and inclusive workplace creates opportunities to strengthen workforce capabilities, improve employee engagement and support innovation. Equal access to career development can also enhance talent retention, organisational resilience and stakeholder confidence.

Contribution to UNSDG

REDUCE MATERIAL FOOTPRINT

Why is it important?

Efficient use of materials helps JENTAYU reduce waste, manage costs and minimise environmental impacts. Responsible resource management is also important as the Group prepares for future construction activities associated with Project Oriole.

What is JENTAYU doing about it?

During FY 2026, JENTAYU continued to monitor paper, waste and water consumption across its operations. The Group promotes digital documentation, waste segregation, recycling and responsible water use as part of its ongoing resource management practices.

For Project Oriole, a Bill of Quantities ("BOQ") has been established for key construction materials, including cement and steel, to support future monitoring once construction begins. The Group also continued tracking recycled, non-recycled and hazardous waste across its operations.

Risks

Poor material management and improper waste disposal may result in environmental impacts, regulatory penalties, financial losses and reputational damage. Inefficient resource use may also increase operating costs and affect project performance.

Opportunities

Effective material management can improve resource efficiency, reduce waste and lower operating costs. Sustainable procurement, recycling and better monitoring also provide opportunities to minimise environmental impacts and strengthen stakeholder confidence.

Contribution to UNSDG

PROTECT OUR PEOPLE

Why is it important?

Protecting the health, safety and well-being of employees and contractors is essential to maintaining a safe workplace, supporting operational continuity and strengthening organisational resilience.

What is JENTAYU doing about it?

During FY 2026, JENTAYU continued to implement its OSH Policy, supported by the OSH Committee and appointed OSH Coordinators.

The Group also conducted a Fire Safety Awareness and Early Prevention Programme in September 2025, facilitated by Pertubuhan Pencegahan Kebakaran Kuala Lumpur in collaboration with Bomba. Workplace incidents, fatalities and the Lost-Time Incident Rate ("LTIR") continue to be monitored.

For Project Oriole, the Group maintains its Community Health and Safety Plan ("CHSP") and Emergency Response Plan ("ERP") to support preparedness for future project activities.

Risks

Workplace accidents and inadequate safety practices may result in injuries, project delays, operational disruptions, regulatory penalties, financial losses and reputational damage.

Opportunities

A strong safety culture can improve employee well-being, productivity and workforce engagement while reducing operational disruptions and associated costs. Effective health and safety management also strengthens stakeholder confidence and supports long-term business resilience.

Contribution to UNSDG

BUILD A SUSTAINABLE SUPPLY CHAIN

Why is it important?

A responsible supply chain supports ethical business practices, reliable project delivery and long-term operational resilience. Effective supplier management also helps JENTAYU manage environmental, social and governance risks across its value chain.

What is JENTAYU doing about it?

During FY 2026, JENTAYU continued to apply its Procurement Policy and sustainability requirements across supplier and contractor engagements. For Project Oriole, the EPCC contractor remains subject to relevant environmental and social requirements, including applicable conditions set by the Sabah Environmental Protection Department.

The Group also continues to prioritise local suppliers where practicable. In FY 2026, JENTAYU expanded its Scope 3 GHG emissions disclosure to include Category 1: Purchased Goods and Services, improving visibility of supplier-related emissions.

Risks

Supplier or contractor non-compliance may result in project delays, regulatory penalties, financial losses, reputational damage and reduced project quality. Poor supplier performance may also affect operational reliability and project delivery.

Opportunities

A sustainable supply chain can strengthen relationships with responsible suppliers, improve project delivery and reduce supply chain disruptions. Supporting local suppliers and improving visibility of supplier-related environmental impacts also contribute to local economic development and long-term business resilience.

Contribution to UNSDG

PROTECT THE RIGHTS OF OUR PEOPLE

Why is it important?

Respecting human rights helps JENTAYU maintain a fair, inclusive and responsible workplace while strengthening trust across its value chain. Strong human rights practices also support employee well-being, stakeholder confidence and long-term business resilience.

What is JENTAYU doing about it?

During FY 2026, JENTAYU continued to implement its established Human Rights Policy, Whistleblowing Policy and internal grievance mechanisms across the Group.

The Human Rights Policy supports fair treatment, equal opportunity, freedom of association, safe working conditions and the prohibition of child and forced labour. The Group also maintains confidential reporting channels for employees and external stakeholders to raise concerns relating to misconduct, human rights and workplace issues.

For Project Oriole, JENTAYU continues to use the findings of its environmental and social assessment, undertaken with reference to the Equator Principles, to strengthen project-related social and environmental risk management.

Risks

Human rights violations may expose the Group to legal liabilities, operational disruption, reputational damage and reduced stakeholder confidence. Such incidents may also affect JENTAYU's ability to attract and retain skilled talent.

Opportunities

Strong human rights practices can enhance employee engagement, strengthen stakeholder trust and reinforce JENTAYU's reputation as a responsible employer. Fair treatment and inclusive workplace practices also support stronger relationships across the Group's value chain and long-term organisational resilience.

Contribution to UNSDG

PROTECT OUR DATA

Why is it important?

Protecting sensitive information is essential to maintaining stakeholder trust, regulatory compliance and operational resilience. Strong data protection and cybersecurity practices also support the Group's continued digitalisation.

What is JENTAYU doing about it?

During FY 2026, JENTAYU continued to maintain its established data protection practices and secure digital systems across its operations.

The Group progressed its transition towards e-invoicing in line with Malaysia's regulatory requirements and continued using digital platforms to support efficient administration and secure management of information. Existing safeguards remain in place to protect business, employee, customer and patient data from unauthorised access or misuse.

Risks

Cybersecurity incidents or unauthorised access to sensitive information may result in financial losses, regulatory penalties, operational disruption and reputational damage. Such incidents may also weaken stakeholder confidence.

Opportunities

Strengthening cybersecurity and data management can improve operational efficiency, support secure digitalisation and enhance stakeholder trust. Robust systems also contribute to greater business resilience and long-term growth.

Contribution to UNSDG

REDUCE ENERGY FOOTPRINT

Why is it important?

Responsible energy management helps JENTAYU reduce operating costs, improve resource efficiency and minimise its environmental footprint. It also supports the Group's broader sustainability commitment as it transitions towards a renewable energy-focused business.

What is JENTAYU doing about it?

During FY 2026, JENTAYU continued to implement its Energy Conservation Policy, which promotes energy-efficient equipment, natural lighting and energy-saving practices among employees. Electricity consumption across the Group's offices and operations continues to be monitored through monthly utility data. In FY 2026, total electricity consumption decreased to 465 MWh, compared with 620 MWh in FY 2025.

Risks

Inefficient energy use may increase operating costs and the Group's environmental footprint. Rising consumption may also affect stakeholder confidence in JENTAYU's sustainability commitments.

Opportunities

Improving energy efficiency can reduce costs, conserve resources and lower environmental impacts. Responsible energy management also strengthens stakeholder confidence and supports the Group's transition towards a more sustainable and energy-efficient business.

Contribution to UNSDG

REDUCE EMISSIONS FOOTPRINT

Why is it important?

Managing GHG emissions is important to reducing JENTAYU's environmental impact, strengthening climate resilience and supporting Malaysia's transition towards a lower-carbon economy. Improved emissions management also enhances transparency and stakeholder confidence.

What is JENTAYU doing about it?

During FY 2026, JENTAYU continued to strengthen its GHG emissions data collection and reporting with reference to the GHG Protocol.

A key enhancement was the expansion of Scope 3 Category 1: Purchased Goods and Services. Previously, this mainly covered paper purchases and water consumption. In FY 2026, the Group expanded the coverage to include a broader range of purchased goods and services, with emissions estimated using an average spend-based method based on annual procurement expenditure. The Group's Scope 3 inventory also covers waste generated in operations, business travel, employee commuting and downstream leased assets.

JENTAYU continues to support emissions reduction through its Energy Conservation Policy, Paperless Policy, online meetings and flexible working arrangements.

Further details on the Group's GHG emissions performance are available in the Sustainability Report 2026 on pages 52 - 54.

Risks

Increasing GHG emissions may expose JENTAYU to reputational, regulatory and financial risks, including evolving carbon-related requirements and higher compliance costs. Higher emissions may also affect stakeholder confidence in the Group's sustainability commitments.

Opportunities

Reducing GHG emissions creates opportunities to improve energy and resource efficiency, lower operating costs and strengthen climate resilience. Broader emissions reporting also provides greater visibility of the Group's carbon footprint and supports its transition towards a lower-carbon business model.

Contribution to UNSDG

JENTAYU SUSTAINABLES BERHAD

BMLR Transition Period

Date & Time: 2026-10-29 16:38:57

Main Market | Group 2 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Anti-Corruption	Percentage of employees who have received training on anti-corruption: Top Management	Percentage	100.00	100.00	100.00	Internal
Anti-Corruption	Percentage of employees who have received training on anti-corruption: Senior Management	Percentage	100.00	80.00	100.00	Internal
Anti-Corruption	Percentage of employees who have received training on anti-corruption: Management	Percentage	100.00	95.83	100.00	Internal
Anti-Corruption	Percentage of employees who have received training on anti-corruption: Executive	Percentage	100.00	100.00	100.00	Internal
Anti-Corruption	Percentage of employees who have received training on anti-corruption: Non - Executive	Percentage	100.00	28.26	100.00	Internal
Anti-Corruption	Percentage of operations assessed for corruption--related risks	Percentage	100.00	100.00	100.00	Internal
Anti-Corruption	Confirmed incidents of corruption and action taken	Number	0.00	0.00	0.00	Internal
Community / Society	Total amount invested in the community	MYR	40,676.80	51,965.00	-	Internal
Community / Society	Total number of beneficiaries	Number	575.00	400.00	-	Internal
Diversity	Percentage of employees by gender and age group for each category: Top Management Under 30	Percentage	0.00	0.00	-	Internal

JENTAYU SUSTAINABLES BERHAD

BMLR Transition Period

Date & Time: 2026-10-29 16:38:57

Main Market | Group 2 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity	Percentage of employees by gender and age group for each category: Top Management Between 30 - 50	Percentage	100.00	100.00	-	Internal
Diversity	Percentage of employees by gender and age group for each category: Top Management Above 50	Percentage	0.00	0.00	-	Internal
Diversity	Percentage of employees by gender and age group for each category: Senior Management Under 30	Percentage	0.00	0.00	-	Internal
Diversity	Percentage of employees by gender and age group for each category: Senior Management Between 30 - 50	Percentage	0.00	80.00	-	Internal
Diversity	Percentage of employees by gender and age group for each category: Senior Management Above 50	Percentage	100.00	20.00	-	Internal
Diversity	Percentage of employees by gender and age group for each category: Management Under 30	Percentage	3.13	0.00	-	Internal
Diversity	Percentage of employees by gender and age group for each category: Management Between 30 - 50	Percentage	78.13	80.95	-	Internal
Diversity	Percentage of employees by gender and age group for each category: Management Above 50	Percentage	18.75	19.05	-	Internal
Diversity	Percentage of employees by gender and age group for each category: Executive Under 30	Percentage	34.78	40.91	-	Internal

JENTAYU SUSTAINABLES BERHAD

BMLR Transition Period

Date & Time: 2026-10-29 16:38:57

Main Market | Group 2 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity	Percentage of employees by gender and age group for each category: Executive Between 30 - 50	Percentage	52.17	45.45	-	Internal
Diversity	Percentage of employees by gender and age group for each category: Executive Above 50	Percentage	13.04	13.64	-	Internal
Diversity	Percentage of employees by gender and age group for each category: Non - Executive Under 30	Percentage	21.74	20.75	-	Internal
Diversity	Percentage of employees by gender and age group for each category: Non - Executive Between 30 - 50	Percentage	71.01	69.81	-	Internal
Diversity	Percentage of employees by gender and age group for each category: Non - Executive Above 50	Percentage	7.25	9.43	-	Internal
Diversity	Percentage of employees by gender and age group for each category: Top Management Male	Percentage	50.00	50.00	-	Internal
Diversity	Percentage of employees by gender and age group for each category: Top Management Female	Percentage	50.00	50.00	-	Internal
Diversity	Percentage of employees by gender and age group for each category: Senior Management Male	Percentage	0.00	20.00	-	Internal
Diversity	Percentage of employees by gender and age group for each category: Senior Management Female	Percentage	100.00	80.00	-	Internal

JENTAYU SUSTAINABLES BERHAD

BMLR Transition Period

Date & Time: 2026-10-29 16:38:57

Main Market | Group 2 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity	Percentage of employees by gender and age group for each category: Management Male	Percentage	50.00	52.38	-	Internal
Diversity	Percentage of employees by gender and age group for each category: Management Female	Percentage	50.00	47.62	-	Internal
Diversity	Percentage of employees by gender and age group for each category: Executive Male	Percentage	17.39	18.18	-	Internal
Diversity	Percentage of employees by gender and age group for each category: Executive Female	Percentage	82.61	81.82	-	Internal
Diversity	Percentage of employees by gender and age group for each category: Non - Executive Male	Percentage	15.94	18.87	-	Internal
Diversity	Percentage of employees by gender and age group for each category: Non - Executive Female	Percentage	84.06	81.13	-	Internal
Diversity	Percentage of directors by gender and age group: Male	Percentage	77.78	87.50	-	Internal
Diversity	Percentage of directors by gender and age group: Female	Percentage	22.22	12.50	30.00	Internal
Diversity	Percentage of directors by gender and age group: Under 30	Percentage	0.00	0.00	-	Internal
Diversity	Percentage of directors by gender and age group: Between 30 - 50	Percentage	22.22	16.67	-	Internal

JENTAYU SUSTAINABLES BERHAD

BMLR Transition Period

Date & Time: 2026-10-29 16:38:57

Main Market | Group 2 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Diversity	Percentage of directors by gender and age group: Above 50	Percentage	77.78	83.33	-	Internal
Energy Management	Total energy consumption	Megawatt (MWh)	620.21	495.40	-	Internal
Labour Practices and Standards	Total hours of training by employee category: Top Management	Hours	6.00	6.00	-	Internal
Labour Practices and Standards	Total hours of training by employee category: Senior Management	Hours	2.00	15.00	-	Internal
Labour Practices and Standards	Total hours of training by employee category: Management	Hours	342.00	141.00	-	Internal
Labour Practices and Standards	Total hours of training by employee category: Executive	Hours	192.00	120.00	-	Internal
Labour Practices and Standards	Total hours of training by employee category: Non - Executive	Hours	896.00	304.00	-	Internal
Labour Practices and Standards	Percentage of employees that are contractors or temporary staff	Percentage	11.35	10.68	-	Internal
Labour Practices and Standards	Total number of employee turnover by category: Top Management	Number	1.00	2.00	-	Internal
Labour Practices and Standards	Total number of employee turnover by category: Senior Management	Number	1.00	3.00	-	Internal
Labour Practices and Standards	Total number of employee turnover by category:- Management	Number	9.00	9.00	-	Internal

JENTAYU SUSTAINABLES BERHAD

BMLR Transition Period

Date & Time: 2026-10-29 16:38:57

Main Market | Group 2 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
Labour Practices and Standards	Total number of employee turnover by category:- Executive	Number	6.00	11.00	-	Internal
Labour Practices and Standards	Total number of employee turnover by category: Non - Executive	Number	19.00	32.00	-	Internal
Labour Practices and Standards	Number of substantiated complaints concerning human rights violations	Number	0.00	0.00	0.00	Internal
Health & Safety	Number of work-related fatalities	Number	0.00	0.00	0.00	Internal
Health & Safety	Lost time incident rate (LTIR)	Rate	0.00	0.00	0.00	Internal
Health & Safety	Number of employees trained on health and safety standards	Number	44.00	2.00	-	Internal
Supply Chain Management	Proportion of spending on local suppliers	Percentage	96.88	99.76	-	Internal
Water	Total volume of water used	Megalitres	2.49	2.22	-	Internal
Data Privacy and Security	Number of substantiated complaints concerning breaches of customer privacy and losses of customer data	Number	0.00	0.00	0.00	Internal
Waste Management	Total waste generated	Metric Tonnes	5.58	4.00	-	Internal
Waste Management	Total waste diverted from disposal	Metric Tonnes	0.07	0.11	-	Internal
Waste Management	Total waste directed to disposal	Metric Tonnes	5.51	3.89	-	Internal
GHG Emissions	Scope 1	Metric Tonnes of Carbon Dioxide equivalents (tCO2e)	18.18	12.28	-	Internal

JENTAYU SUSTAINABLES BERHAD

BMLR Transition Period

Date & Time: 2026-10-29 16:38:57

Main Market | Group 2 | FYE 30/06/2026

Sustainability Matter	Metric	Measurement Unit	2025	2026	Target	Assurance
GHG Emissions	Scope 2	Metric Tonnes of Carbon Dioxide equivalents (tCO2e)	465.27	357.63	-	Internal
GHG Emissions	Scope 3 Category 1 : Purchased goods and services (paper)	Metric Tonnes of Carbon Dioxide equivalents (tCO2e)	0.78	0.75	-	Internal
GHG Emissions	Scope 3 Category 1 : Purchased goods and services (water)	Metric Tonnes of Carbon Dioxide equivalents (tCO2e)	0.47	0.42	-	Internal
GHG Emissions	Scope 3 Category 1 : Purchased goods and services (others)	Metric Tonnes of Carbon Dioxide equivalents (tCO2e)	Not applicable	146.85	-	No assurance
GHG Emissions	Scope 3 Category 5 : Waste generation in operations (medical waste)	Metric Tonnes of Carbon Dioxide equivalents (tCO2e)	0.02	0.01	-	Internal
GHG Emissions	Scope 3 Category 5 : Waste generation in operations (other waste)	Metric Tonnes of Carbon Dioxide equivalents (tCO2e)	1.00	1.01	-	Internal
GHG Emissions	Scope 3 Category 6 : Business travel air and land travel	Metric Tonnes of Carbon Dioxide equivalents (tCO2e)	55.51	48.16	-	Internal
GHG Emissions	Scope 3 Category 7 : Employee commuting services	Metric Tonnes of Carbon Dioxide equivalents (tCO2e)	97.28	46.16	-	Internal
GHG Emissions	Scope 3 Category 13 : Downstream lease assets	Metric Tonnes of Carbon Dioxide equivalents (tCO2e)	49.27	49.23	-	Internal



FINANCIAL STATEMENTS



Jentayu Sustainables Berhad
(Registration No. 197501000834 (22146-T))
(Incorporated in Malaysia)
and its subsidiaries

Directors' report for the year ended 30 June 2026

The Directors hereby submit their report and the audited financial statements of the Group and of the Company for the financial year ended 30 June 2026.

Principal activities

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

Subsidiaries

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

Results

	Group RM'000	Company RM'000
Loss for the year attributable to:		
Owners of the Company		
- continuing operations	(14,968)	(19,079)
- discontinued operation	(3,024)	-
	(17,992)	(19,079)
Non-controlling interests	-	-
	(17,992)	(19,079)

Reserves and provisions

There were no material transfers to or from reserves and provisions during the financial year under review.

Dividend

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

Registration No. 197501000834 (22146-T)

Directors of the Company

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

Datuk Haji Beroz Nikmal Bin Mirdin
Abdul Halim Bin Jantan
Tobias Hjalmar Mangelmann
Ahmad Shahizam Bin Mohd Shariff
Datin Noor Afzalinah Binti Mohd Afzul Khan
Dato' Sri Mohd Kamarudin Bin Md Din
Dato' Azra Bin Kamarudin
Dato' Ahmad Rizal Bin Abdul Rahman (appointed on 5 March 2026)
Pamela Kung Chin Woon (resigned on 4 December 2025)
Dato' Amiruddin Bin Abdul Satar (resigned on 4 December 2025)

Directors of the subsidiaries

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

Datuk Akbarkhan Bin Abdulrahman
Lit Kin Cheong
Sarah Binti Azman
Dato' Sri Gulamhaidar @ Yusof Bin Khan Bahadar
IR. Rohan Bin Ahmat
IR. Ts Mohd Yaakob Bin Hj Jaafar
Jeriol @ Douglas Joinol
Ezam Hanafi Bin Abdul Wahab
Datuk Jasnih Bin Daya
Lisa Wan Siew Han
Dato' Muhammad Rayyan tnBin Abdullah (appointed on 20 April 2026)
Ahmad Azwan Bin Ahmad Shukor (appointed on 18 August 2025 and resigned on 19 January 2026)
Dr. Ainy Binti Md Aris (resigned on 20 April 2026)
Dr. Dahlia Binti Abd Malik (resigned on 30 July 2025)

Registration No. 197501000834 (22146-T)

Directors' interests in shares

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

	Number of ordinary shares			
	At 1.7.2025	Bought	Sold	At 30.6.2026
Interest in the Company				
Direct interests				
- Datuk Haji Beroz Nikmal Bin Mirdin	20,744,500	145,700	-	20,890,200
- Abdul Halim Bin Jantan	2,650,000	-	-	2,650,000
- Tobias Hjalmar Mangelmann	1,150,000	-	-	1,150,000
- Datin Noor Afzalinah Binti Mohd Afzul Khan	517,700	-	-	517,700
Deemed interests				
- Datuk Haji Beroz Nikmal Bin Mirdin *	63,528,900	7,575,758	(49,100,000)	22,004,658

	Number of warrants			
	At 1.7.2025	Bought	Exercised	At 30.6.2026
Interest in the Company				
Direct interests				
- Datuk Haji Beroz Nikmal Bin Mirdin	8,480,850	-	-	8,480,850
- Abdul Halim Bin Jantan	1,125,000	-	-	1,125,000
- Dato' Azra Bin Kamarudin	2,009,400	-	-	2,009,400
Deemed interests				
- Datuk Haji Beroz Nikmal Bin Mirdin *	31,764,450	-	(7,575,758)	24,188,692

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

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

None of the other Directors holding office at 30 June 2026 had any interest in the shares and warrants of the Company and of its related corporations during the financial year.

Registration No. 197501000834 (22146-T)

Directors' benefits

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

The Directors' benefits paid to or receivable by the Directors and transactions with them in respect of the financial year ended 30 June 2026 are as follows:

	From the Company RM'000	From subsidiary companies RM'000
Directors of the Company:		
- Fees	449	-
- Salaries and other emoluments	1,962	-
- Defined contribution plan	216	-
- Benefits-in-kind	50	-
	2,677	-
Transactions with companies in which a Director is a member:		
- Insurance charges	190	-

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

Issue of shares and debentures

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

Listing date	Number of units '000	Issue price per share RM	Consideration in cash RM'000
20 April 2026	90,747	0.258	23,413

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

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

There was no issuance of debentures during the financial year.

Registration No. 197501000834 (22146-T)

Warrants

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

In previous financial year, 1,212,000 warrants were exercised for a total cash consideration of RM799,920 at exercise price of RM0.66 per warrant.

During the financial year, 7,575,758 warrants were exercised for a total cash consideration of RM5,000,000 at exercise price of RM0.66 per warrant. The total number of warrants that remain unexercised as at financial year end was 143,360,192.

Indemnity and insurance costs

The Directors and Officers of the Group and of the Company are covered by the Directors' and Officers' Liability Insurance for any liability incurred in discharging of their duties, provided that they have not acted fraudulently or dishonestly or derived any personal profit or advantage. The insurance premium paid during the financial year amounted to RM43,210.

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

Other statutory information

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

i) all known bad debts have been written off and adequate provision made for doubtful debts, and

ii) any current assets which were unlikely to be realised in the ordinary course of business have been written down to an amount which they might be expected so to realise.

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

i) that would render the amount written off for bad debts or the amount of the provision for doubtful debts in the Group and in the Company inadequate to any substantial extent, or

ii) that would render the value attributed to the current assets in the financial statements of the Group and of the Company misleading, or

iii) which have arisen which render adherence to the existing method of valuation of assets or liabilities of the Group and of the Company misleading or inappropriate, or

iv) not otherwise dealt with in this report or in the financial statements, that would render any amount stated in the financial statements of the Group and of the Company misleading.

Registration No. 197501000834 (22146-T)

Other statutory information (continued)

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

i) any charge on the assets of the Group or of the Company that has arisen since the end of the financial year and which secures the liabilities of any other person, or

ii) any contingent liability in respect of the Group or of the Company that has arisen since the end of the financial year.

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

In the opinion of the Directors, the financial performance of the Group and of the Company for the financial year ended 30 June 2026 have not been substantially affected by any item, transaction or event of a material and unusual nature nor has any such item, transaction or event occurred in the interval between the end of that financial year and the date of this report.

Significant events

Significant events during the year are disclosed in Note 31 to the financial statements.

Subsequent event

Subsequent event is disclosed in Note 32 to the financial statements.

Registration No. 197501000834 (22146-T)

Auditors

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

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

	Group RM'000	Company RM'000
Auditors' remuneration		
Audit fees		
- KPMG PLT	286	88
- Other auditors	79	-
Non-audit fees		
- KPMG PLT	20	10

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

.....
Abdul Halim Bin Jantan
Director

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

Kuala Lumpur

Date: 30 October 2026

Jentayu Sustainables Berhad
(Registration No. 197501000834 (22146-T))
(Incorporated in Malaysia)
and its subsidiaries

Statements of financial position as at 30 June 2026

	Note	Group 2026 RM'000	Group 2025 RM'000	Company 2026 RM'000	Company 2025 RM'000
Assets					
Property, plant and equipment	2	8,567	10,553	4,097	3,876
Right-of-use assets	3	-	7,724	-	-
Intangible assets	4	100,403	95,064	-	-
Investment properties	5	27,750	29,100	940	1,650
Investments in subsidiaries	7	-	-	7,072	7,321
Other investments	8	422	394	356	356
Goodwill	9	-	-	-	-
Total non-current assets		137,142	142,835	12,465	13,203
Inventories	6	2,336	2,721	-	-
Trade and other receivables	10	45,436	28,808	126,271	120,118
Current tax assets		205	310	-	-
Other investments	8	8,000	-	-	-
Cash and cash equivalents	11	7,172	1,518	6,321	142
		63,149	33,357	132,592	120,260
Assets classified as held for sale	12	9,885	-	1,730	-
Total current assets		73,034	33,357	134,322	120,260
Total assets		210,176	176,192	146,787	133,463

Registration No. 197501000834 (22146-T)

Statements of financial position as at 30 June 2026 (continued)

	Note	Group 2026 RM'000	Group 2025 RM'000	Company 2026 RM'000	Company 2025 RM'000
Equity					
Share capital	13	256,532	228,119	256,532	228,119
Other reserves	14	23	23	(92)	(92)
Accumulated losses		(129,667)	(111,675)	(168,508)	(149,429)
Equity attributable to owners of the Company		126,888	116,467	87,932	78,598
Non-controlling interests		-	-	-	-
Total equity		126,888	116,467	87,932	78,598
Liabilities					
Other payables	17	3,264	3,279	3,000	3,000
Borrowings	15	15,719	2,890	13,000	-
Lease liabilities		175	9,970	175	324
Deferred tax liabilities	16	1,800	1,937	35	106
Total non-current liabilities		20,958	18,076	16,210	3,430
Trade and other payables	17	40,505	24,912	32,322	35,378
Borrowings	15	10,305	15,885	10,135	15,738
Lease liabilities		188	725	188	319
Current tax liabilities		43	127	-	-
		51,041	41,649	42,645	51,435
Liabilities classified as held for sale	12	11,289	-	-	-
Total current liabilities		62,330	41,649	42,645	51,435
Total liabilities		83,288	59,725	58,855	54,865
Total equity and liabilities		210,176	176,192	146,787	133,463

The notes on pages 118 to 176 form an integral part of these financial statements.

Jentayu Sustainables Berhad
(Registration No. 197501000834 (22146-T))
(Incorporated in Malaysia)
and its subsidiaries

Statements of profit or loss and other comprehensive income for the year ended 30 June 2026

	Note	Group 2026 RM'000	Group 2025 RM'000 Restated	Company 2026 RM'000	Company 2025 RM'000
Continuing operations					
Revenue	18	30,216	9,617	2,518	2,526
Cost of sales		(29,275)	(8,523)	-	-
Gross profit		941	1,094	2,518	2,526
Other income	19	1,425	1,302	574	274
Selling and marketing expenses		(330)	(905)	-	-
Administrative expenses		(16,040)	(30,966)	(11,659)	(24,695)
Net gain/(loss) on impairment of financial assets		706	(20)	(9,324)	492
Other operating expenses		(653)	(639)	(450)	(1,084)
Results from operating activities		(13,951)	(30,134)	(18,341)	(22,487)
Finance income	20	190	409	10	194
Finance costs	21	(1,330)	(202)	(819)	(705)
Loss before tax	22	(15,091)	(29,927)	(19,150)	(22,998)
Tax benefit/(expense)	23	123	(203)	71	(22)
Loss from continuing operations		(14,968)	(30,130)	(19,079)	(23,020)
Discontinued operation					
Loss from discontinued operation, net of tax	12	(3,024)	(1,401)	-	-
Loss and total comprehensive expense for the year		(17,992)	(31,531)	(19,079)	(23,020)

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Statements of profit or loss and other comprehensive income for the year ended 30 June 2026 (continued)

	Note	Group 2026 RM'000	Group 2025 RM'000 Restated	Company 2026 RM'000	Company 2025 RM'000
Loss attributable to:					
Owners of the Company		(17,992)	(31,531)	(19,079)	(23,020)
Non-controlling interests		-	-	-	-
Loss for the year		(17,992)	(31,531)	(19,079)	(23,020)
Total comprehensive expense attributable to:					
Owners of the Company		(17,992)	(31,531)	(19,079)	(23,020)
Non-controlling interests		-	-	-	-
Total comprehensive expense for the year		(17,992)	(31,531)	(19,079)	(23,020)
Basic loss per ordinary share (sen):					
from continuing operations		(3.19)	(6.78)		
from discontinued operations		(0.64)	(0.31)		
	25	(3.83)	(7.09)		
Diluted loss per ordinary share (sen):					
from continuing operations		(3.19)	(6.78)		
from discontinued operations		(0.64)	(0.31)		
	25	(3.83)	(7.09)		

The notes on pages 118 to 176 form an integral part of these financial statements.

Jentayu Sustainables Berhad
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Consolidated statement of changes in equity for the year ended 30 June 2026

		← Attributable to owners of the Company →					
		← *Non-distributable* →					
Group	**Note**	**Share capital RM'000**	**Fair value reserve RM'000**	**Accumulated losses RM'000**	**Total RM'000**	**Non-controlling interests RM'000**	**Total equity RM'000**
At 1 July 2024		222,520	23	(80,144)	142,399	-	142,399
Issuance of ordinary shares pursuant to private placement	13	4,800	-	-	4,800	-	4,800
Issuance of ordinary shares pursuant to exercise of warrants	13	799	-	-	799	-	799
Total transactions with owners of the Company		5,599	-	-	5,599	-	5,599
Loss for the year		-	-	(31,531)	(31,531)	-	(31,531)
Total comprehensive expense for the year		-	-	(31,531)	(31,531)	-	(31,531)
At 30 June 2025		228,119	23	(111,675)	116,467	-	116,467

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Consolidated statement of changes in equity for the year ended 30 June 2026 (continued)

		← Attributable to owners of the Company →					
		← *Non-distributable* →					
Group	**Note**	**Share capital RM'000**	**Fair value reserve RM'000**	**Accumulated losses RM'000**	**Total RM'000**	**Non-controlling interests RM'000**	**Total equity RM'000**
At 1 July 2025		228,119	23	(111,675)	116,467	-	116,467
Issuance of ordinary shares pursuant to private placement	13	23,413	-	-	23,413	-	23,413
Issuance of ordinary shares pursuant to exercise of warrants	13	5,000	-	-	5,000	-	5,000
Total transactions with owners of the Company		28,413	-	-	28,413	-	28,413
Loss for the year		-	-	(17,992)	(17,992)	-	(17,992)
Total comprehensive expense for the year		-	-	(17,992)	(17,992)	-	(17,992)
At 30 June 2026		256,532	23	(129,667)	126,888	-	126,888

The notes on pages 118 to 176 form an integral part of these financial statements.

Jentayu Sustainables Berhad
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Statements of changes in equity for the year ended 30 June 2026

Company	Note	← Attributable to owners of the Company → ← Non-distributable → Share capital RM'000	Fair value reserve RM'000	Accumulated losses RM'000	Total equity RM'000
At 1 July 2024		222,520	(92)	(126,409)	96,019
Issuance of ordinary shares pursuant to private placement	13	4,800	-	-	4,800
Issuance of ordinary shares pursuant to exercise of warrants	13	799	-	-	799
Total transactions with owners of the Company		5,599	-	-	5,599
Loss and total comprehensive expense for the year		-	-	(23,020)	(23,020)
At 30 June 2025/ 1 July 2025		228,119	(92)	(149,429)	78,598
Issuance of ordinary shares pursuant to private placement	13	23,413	-	-	23,413
Issuance of ordinary shares pursuant to exercise of warrants	13	5,000	-	-	5,000
Total transactions with owners of the Company		28,413	-	-	28,413
Loss and total comprehensive expense for the year		-	-	(19,079)	(19,079)
At 30 June 2026		256,532	(92)	(168,508)	87,932

The notes on pages 118 to 176 form an integral part of these financial statements.

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Statements of cash flows for the year ended 30 June 2026

	Note	Group 2026 RM'000	Group 2025 RM'000	Company 2026 RM'000	Company 2025 RM'000
Cash flows from operating activities					
Loss before tax from:					
- continuing operations		(15,091)	(29,927)	(19,150)	(22,998)
- discontinued operation		(3,024)	(1,401)	-	-
		(18,115)	(31,328)	(19,150)	(22,998)
Adjustments for:					
Changes in fair value of investment properties	5	1,350	-	710	-
Depreciation of property, plant and equipment	2	1,091	1,182	450	446
Depreciation of right-of-use assets	3	651	649	-	-
Dividend income		-	(6)	-	(6)
Gain on waiver obtained for amounts due to subsidiaries		-	-	-	(136)
Impairment loss on goodwill	9	-	5,800	-	-
(Reversal of)/Impairment loss on investments in subsidiaries		-	-	(1,481)	285
Impairment loss on property, plant and equipment	2	-	92	-	-
Inventories written down		53	114	-	-
Interest expense	21	1,827	772	819	705
Interest income	20	(190)	(409)	(10)	(194)
Loss on disposal of assets held for sale		-	1,567	-	1,567
Loss on disposal of investment properties		-	13	-	13
Loss on disposal of investment in subsidiaries		-	-	-	4,000
Net impairment of amounts due from subsidiaries		-	-	9,631	-
Net (gain)/loss on impairment of financial assets		(706)	20	(307)	(492)
Property, plant and equipment written off		53	641	53	639
Operating loss before changes in working capital		(13,986)	(20,893)	(9,285)	(16,171)

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Statements of cash flows for the year ended 30 June 2026 (continued)

	Note	Group 2026 RM'000	Group 2025 RM'000	Company 2026 RM'000	Company 2025 RM'000
Operating loss before changes in working capital (continued)					
Changes in working capital:					
Contract assets		1,286	4,034	-	-
Inventories		(211)	249	-	-
Trade and other receivables		(17,788)	9,185	(15,477)	1,594
Trade and other payables		17,216	(11,584)	(3,056)	(12,049)
Cash used in operations		(13,483)	(19,009)	(27,818)	(26,626)
Interest received		190	409	10	194
Interest paid		-	(2)	-	-
Real property gain tax paid		-	(909)	-	(909)
Tax refunded		7	80	-	36
Net cash used in operating activities		(13,286)	(19,431)	(27,808)	(27,305)
Cash flows from investing activities					
Dividend received		-	6	-	6
Proceeds from disposal of assets classified as held for sale		-	19,190	-	19,190
Proceeds from disposal of investment properties		-	27	-	27
Purchase of property, plant and equipment	2	(775)	(329)	(724)	(56)
Additions of intangible assets	A	(5,262)	(9,185)	-	-
Placement of deposits pledged		(8,000)	-	-	-
Net cash (used in)/from investing activities		(14,037)	9,709	(724)	19,167

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Statements of cash flows for the year ended 30 June 2026 (continued)

	Note	Group 2026 RM'000	Group 2025 RM'000	Company 2026 RM'000	Company 2025 RM'000
Cash flows from financing activities					
Drawdown of term loan		-	689	-	-
Interest paid		(1,904)	(2,014)	(819)	(705)
Issuance of shares pursuant to exercise of warrants		5,000	799	5,000	799
Issuance of shares pursuant to private placement		23,413	4,800	23,413	4,800
Payment of lease liabilities	B	(677)	(676)	(280)	(345)
Proceeds from other borrowings		13,000	-	13,000	-
Repayment of term loans		(3,898)	(1,360)	(3,750)	(1,250)
Net cash from financing activities		34,934	2,238	36,564	3,299
Net increase/(decrease) in cash and cash equivalents		7,611	(7,484)	8,032	(4,839)
Cash and cash equivalents at 1 July		(10,470)	(2,986)	(11,846)	(7,007)
Cash and cash equivalents at 30 June	C	(2,859)	(10,470)	(3,814)	(11,846)

Notes to the statements of cash flows

A. Additions of intangible assets

	Group 2026 RM'000	Group 2025 RM'000	Company 2026 RM'000	Company 2025 RM'000
Acquisition of intangible assets in cash flows	5,262	9,185	-	-
Interest expense capitalised	77	1,242	-	-
Additions of interest over power purchase agreement	5,339	10,427	-	-

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Statements of cash flows for the year ended 30 June 2026 (continued)

Notes to the statements of cash flows (continued)

B. Cash outflows for leases as a lessee

	Group		Company	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Included in net cash used in operating activities:				
Payment relating to short-term leases	398	366	299	284
Included in net cash used in financing activities:				
Payment of lease liabilities	677	676	280	345
Payment on interest of lease liabilities	519	538	26	27
Total cash outflows for leases	1,594	1,580	605	656

C. Cash and cash equivalents

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

	Note	Group		Company	
		2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Cash and cash equivalents	11	7,172	1,518	6,321	142
Overdraft facilities	15	(10,135)	(11,988)	(10,135)	(11,988)
		(2,963)	(10,470)	(3,814)	(11,846)
Transfer to disposal group held for sale	12	104	-	-	-
		(2,859)	(10,470)	(3,814)	(11,846)
Cash and cash equivalents in the statements of cash flows		(2,859)	(10,470)	(3,814)	(11,846)

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Statements of cash flows for the year ended 30 June 2026 (continued)

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

	At 1.7.2024 RM'000	Net changes from financing cash flows RM'000	Remeasure-ment RM'000	Others RM'000	At 30.6.2025/ 1.7.2025 RM'000	Net changes from financing cash flows RM'000	Remeasure-ment RM'000	Others RM'000	At 30.6.2026 RM'000
Group									
Borrowings	7,458	(671)	-	-	6,787	9,102	-	-	15,889
Lease liabilities	11,304	(676)	157	(90)	10,695	(677)	(32)	(9,623)	363
	18,762	(1,347)	157	(90)	17,482	8,425	(32)	(9,623)	16,252
Company									
Borrowings	5,000	(1,250)	-	-	3,750	9,250	-	-	13,000
Lease liabilities	1,077	(345)	-	(89)	643	(280)	-	-	363
	6,077	(1,595)	-	(89)	4,393	8,970	-	-	13,363

The notes on pages 118 to 176 form an integral part of these financial statements.

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Notes to the financial statements

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

Principal place of business
Unit 25-01, Level 25
Menara Felda
11 Persiaran KLCC
50450 Kuala Lumpur

Registered office
B-21-1, Level 21, Tower B,
Northpoint Mid Valley City,
No.1, Medan Syed Putra Utara,
59200, Kuala Lumpur

The consolidated financial statements of the Company as at and for the financial year ended 30 June 2026 comprise the Company and its subsidiaries (together referred to as the "Group" and individually referred to as "Group entities"). The consolidated financial statements of the Company as at and for the financial year ended 30 June 2026 do not include other entities.

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

These financial statements were authorised for issue by the Board of Directors on 30 October 2026.

1. Basis of preparation

(a) Statement of compliance

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

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1. Basis of preparation (continued)

(a) Statement of compliance (continued)

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

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

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

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

- MFRS 18, *Presentation and Disclosure in Financial Statements*
- MFRS 19, *Subsidiaries without Public Accountability: Disclosures*
- Amendments to MFRS 121, *The Effects of Changes in Foreign Exchange Rates – Translation to a Hyperinflationary Presentation Currency*
- Amendments to MFRS 128, *Investments in Associates and Joint Ventures – Amendments to the Fair Value Option for Investments in Associates and Joint Ventures*

MFRS Accounting Standards, interpretations and amendments effective for annual periods beginning on or after 1 January 2029

- MFRS 20, *Regulatory Assets and Regulatory Liabilities*

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

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

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1. Basis of preparation (continued)

(a) Statement of compliance (continued)

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

- from the annual period beginning on 1 July 2026 for the amendments that are effective for annual periods beginning on or after 1 January 2026.
- from the annual period beginning on 1 July 2027 for the accounting standards that are effective for annual periods beginning on or after 1 January 2027, except for MFRS 19, *Subsidiaries without Public Accountability: Disclosures*, which is not applicable to the Group and the Company.
- from the annual period beginning on 1 July 2029 for the accounting standard that is effective for annual periods beginning on or after 1 January 2029.

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

(b) Basis of measurement

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

The Group and the Company incurred a net loss of RM17,992,000 and RM19,079,000, respectively, during the financial year ended 30 June 2026 and as of that date, the Group has net current assets of RM10,704,000. However, included in the net current assets is a deposit asset of RM16,000,000 that is subject to restrictions on its use, which limits the availability of these funds to sufficiently finance the Group's principal activities and operations.

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

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

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

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1. Basis of preparation (continued)

(b) Basis of measurement (continued)

In the event of any short fall of the Group's and the Company's working capital and funding requirements, management plans to utilise the available banking facilities and a Director, who is also a shareholder of the Company has undertaken and committed to provide the necessary financial support, as and when required.

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

Furthermore, the Group signed a Power Purchase Agreement ("PPA") with Sabah Electricity Sdn. Bhd. in April 2025 to develop two run-of-river hydroelectric generating facilities with an aggregate net capacity of 162MW in Hulu Sungai Padas, Sipitang, Sabah ("Project Oriole"). During the year, the Group also finalised a Supplemental Power Purchase Agreement ("Supplemental PPA"), pursuant to which the approved tariff rate for Project Oriole was increased from 31.50 sen/kWh to 32.04 sen/kWh, enhancing the project's long-term commercial viability. The Group is currently finalising the terms of financing facilities with potential lenders for the construction phase of Project Oriole, with financial close expected to be achieved in the first quarter of 2027. The Directors believe that Project Oriole will generate sustainable long-term operating cash inflows and provide greater stability to the Group's and the Company's operations.

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1. Basis of preparation (continued)

(c) Functional and presentation currency

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

(d) Use of estimates and judgements

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

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

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

- Note 5 - valuation of investment properties
- Note 10 - measurement of expected credit losses ("ECL") of receivables

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2. Property, plant and equipment

Group	Land and buildings RM'000	Rooftop solar power plant RM'000	Plant, machinery and tools RM'000	Motor vehicles RM'000	Office renovation, furniture and fittings RM'000	Office equipment and computers RM'000	Capital work in progress RM'000	Total RM'000
Cost								
At 1 July 2024	4,669	1,300	1,966	1,613	9,818	2,986	84,637	106,989
Additions	-	-	220	-	24	85	10,427	10,756
Write off and disposals	-	-	-	-	(3,050)	(40)	-	(3,090)
Reclassification from right-of-use assets (Note 3)	-	-	-	603	-	-	-	603
Reclassification to intangible assets (Note 4)	-	-	-	-	-	-	(95,064)	(95,064)
At 30 June 2025/1 July 2025	4,669	1,300	2,186	2,216	6,792	3,031	-	20,194
Additions	-	-	202	-	10	136	427	775
Write off	-	-	(13)	-	(485)	(73)	-	(571)
Transfer to disposal group held for sale (Note 12)	-	-	(2,027)	-	(3,606)	(992)	(31)	(6,656)
At 30 June 2026	4,669	1,300	348	2,216	2,711	2,102	396	13,742

2. Property, plant and equipment (continued)

Group	Land and buildings RM'000	Rooftop solar power plant RM'000	Plant, machinery and tools RM'000	Motor vehicles RM'000	Office renovation, furniture and fittings RM'000	Office equipment and computers RM'000	Capital work in progress RM'000	Total RM'000
Accumulated depreciation and impairment loss								
At 1 July 2024	790	36	1,411	287	5,402	2,709	-	10,635
Charge for the year	72	58	164	225	537	126	-	1,182
Write off and disposals	-	-	-	-	(2,411)	(38)	-	(2,449)
Impairment loss	-	92	-	-	-	-	-	92
Reclassification from right-of-use assets (Note 3)	-	-	-	181	-	-	-	181
At 30 June 2025/1 July 2025								
Accumulated depreciation	862	94	1,575	693	3,528	2,797	-	9,549
Accumulated impairment loss	-	92	-	-	-	-	-	92
	862	186	1,575	693	3,528	2,797	-	9,641
Charge for the year	71	56	124	226	520	94	-	1,091
Write off	-	-	(13)	-	(442)	(63)	-	(518)
Transfer to disposal group held for sale (Note 12)	-	-	(1,531)	-	(2,566)	(942)	-	(5,039)
At 30 June 2026								
Accumulated depreciation	933	150	155	919	1,040	1,886	-	5,083
Accumulated impairment loss	-	92	-	-	-	-	-	92
	933	242	155	919	1,040	1,886	-	5,175
Carrying amounts								
At 1 July 2024	3,879	1,264	555	1,326	4,416	277	84,637	96,354
At 30 June 2025/1 July 2025	3,807	1,114	611	1,523	3,264	234	-	10,553
At 30 June 2026	3,736	1,058	193	1,297	1,671	216	396	8,567

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2. Property, plant and equipment (continued)

Company	Freehold land and buildings RM'000	Plant, machinery and tools RM'000	Motor vehicles RM'000	Office renovation, furniture and fittings RM'000	Office equipment and computers RM'000	Capital work in progress RM'000	Total RM'000
Cost							
At 1 July 2024	1,000	13	1,327	5,234	2,160	-	9,734
Additions	-	-	-	-	56	-	56
Write off and disposals	-	-	-	(3,021)	(3)	-	(3,024)
Reclassification from right-of-use assets	-	-	603	-	-	-	603
At 30 June 2025/1 July 2025	1,000	13	1,930	2,213	2,213	-	7,369
Additions	-	202	-	-	126	396	724
Write off	-	(13)	-	(485)	(73)	-	(571)
At 30 June 2026	1,000	202	1,930	1,728	2,266	396	7,522
Accumulated depreciation							
At 1 July 2024	43	13	74	3,121	2,000	-	5,251
Charge for the year	8	-	193	186	59	-	446
Write off and disposals	-	-	-	(2,382)	(3)	-	(2,385)
Reclassification from right-of-use assets	-	-	181	-	-	-	181
At 30 June 2025/1 July 2025	51	13	448	925	2,056	-	3,493
Charge for the year	8	-	193	180	69	-	450
Write off	-	(13)	-	(442)	(63)	-	(518)
At 30 June 2026	59	-	641	663	2,062	-	3,425
Carrying amounts							
At 1 July 2024	957	-	1,253	2,113	160	-	4,483
At 30 June 2025/1 July 2025	949	-	1,482	1,288	157	-	3,876
At 30 June 2026	941	202	1,289	1,065	204	396	4,097

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2. Property, plant and equipment (continued)

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

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

	Group	
	2026 RM'000	2025 RM'000
Land and buildings	2,598	3,154

The details of the bank borrowings are disclosed in Note 15 to the financial statements.

2.2 Material accounting policy information

(a) Recognition and measurement

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

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

(b) Depreciation

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

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

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

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3. Right-of-use assets

Group	Buildings RM'000	Motor vehicles RM'000	Staff hostel RM'000	Total RM'000
At 1 July 2024	8,209	422	7	8,638
Remeasurement	20	-	137	157
Depreciation for the year	(608)	-	(41)	(649)
Reclassification to property, plant and equipment	-	(422)	-	(422)
At 30 June 2025/1 July 2025	7,621	-	103	7,724
Remeasurement	(32)	-	-	(32)
Depreciation for the year	(610)	-	(41)	(651)
Transfer to disposal group held for sale (Note 12)	(6,979)	-	(62)	(7,041)
At 30 June 2026	-	-	-	-

Company	Motor vehicles RM'000
At 1 July 2024	422
Reclassification to property, plant and equipment	(422)
At 30 June 2025/1 July 2025/30 June 2026	-

3.1 Extension option

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

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

3.2 Material accounting policy information

(a) Lease and non-lease components

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

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3. Right-of-use assets (continued)

3.2 Material accounting policy information (continued)

(b) Recognition exemption

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

(c) Termination option

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

4. Intangible assets

Group	Interest over Power Purchase Agreement RM'000
Cost	
At 1 July 2024	-
Reclassification from property, plant and equipment	95,064
At 30 June 2025/1 July 2025	95,064
Additions	5,339
At 30 June 2026	100,403
Accumulated amortisation	
At 1 July 2024/30 June 2025/1 July 2025/30 June 2026	-
Carrying amounts	
At 1 July 2024	-
At 30 June 2025/1 July 2025	95,064
At 30 June 2026	100,403

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

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4. Intangible assets (continued)

4.1 Additions of interest over power purchase agreement

Included in additions of interest over power purchase agreement are as follows:

	Group	
	2026 RM'000	2025 RM'000
Interest expense capitalised at 5.5% per annum	77	1,242
Personnel expenses:		
- Salaries and other emoluments	1,022	2,035
- Defined contribution plan	133	212

4.2 Material accounting policy information

(a) Initial measurement

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

(b) Amortisation

Intangible assets are not amortised until the assets are ready for their intended use.

5. Investment properties

	Group		Company	
At fair value	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
At 1 July	29,100	29,140	1,650	1,690
Disposals	-	(40)	-	(40)
Change in fair value recognised in profit or loss	(1,350)	-	(710)	-
At 30 June	27,750	29,100	940	1,650

The investment properties comprise the following:

	Group		Company	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Freehold land and buildings	27,300	28,480	940	1,650
Leasehold land and buildings	450	620	-	-
	27,750	29,100	940	1,650

The strata title of the Group's buildings with the net carrying amounts of RM1,720,000 has yet to be issued by the relevant authorities.

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5. Investment properties (continued)

5.1 Nature of leasing activities

Investment properties comprise a number of commercial properties and residential units that are leased to third parties. The leases contains an initial non-cancellable period of 1 to 2 years. Subsequent renewals are negotiated with the lessee and on average renewal periods of 1 year. The Group does not charge variable lease payments that do not depend on an index or rate.

5.2 Investment properties pledged as securities to financial institutions

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

	Group		Company	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Freehold land and buildings	26,910	27,730	940	1,650

The details of the bank borrowings are disclosed in Note 15 to the financial statements.

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

	Group		Company	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Rental income	145	83	60	17
Direct operating expenses:				
- income generating investment properties	11	4	10	4
- non-income generating investment properties	28	40	-	10

5.4 Fair value information

Investment properties are measured with level 3 fair value, which has been determined based on valuation performed by independent valuers with recent experience in the location and category of properties being valued at the end of the reporting period. The following table shows the valuation techniques used in the determination of fair values within Level 3, as well as the significant unobservable inputs used in the valuation models.

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5. Investment properties (continued)

5.4 Fair value information (continued)

Description of valuation technique and inputs used	Significant unobservable inputs	Inter-relationship between significant unobservable inputs and fair value measurement
Sales comparison approach: sales price of comparable land and buildings in close proximity are adjusted for differences in key attributes such as property size. The most significant input into this valuation approach is price per square foot.	Average price per square foot (2026: RM180 - RM1,335)	The estimated fair value would increase (decrease) if the price per square foot is higher (lower).

Valuation processes applied for Level 3 fair value

The fair value of investment properties is determined by external, independent property valuers, having appropriate recognised professional qualifications and recent experience in the location and category of property being valued. The valuation company provides the fair value of the Group's and the Company's investment property portfolio every two years. Changes in Level 3 fair values are analysed by the management every two years after obtaining the valuation report from the valuation company.

5.5 Material accounting policy information

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

6. Inventories

	Group	
	2026 RM'000	2025 RM'000
Current		
Trading goods	-	385
Completed properties	2,336	2,336
	2,336	2,721
Recognised in profit or loss:		
Inventories recognised as cost of sales	13,287	9,500
Write-down to net realisable value (included in cost of sales)	53	114

6.1 Material accounting policy information

Inventories are measured at the lower of cost and net realisable value. The cost of trading goods is calculated using the weighted average method. Completed properties costs comprise costs associated with the acquisition of land and all costs that are directly attributable to development activities or that can be allocated on a reasonable basis to such activities.

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7. Investments in subsidiaries

	Note	Company 2026 RM'000	2025 RM'000
Unquoted shares, at cost			
At 1 July		41,992	47,960
Write-off		-	(1,968)
Disposal		-	(4,000)
Transfer to asset classified as held for sale	12	(17,434)	-
At 30 June		24,558	41,992
Quasi loans		29,085	29,085
Capital contributions to subsidiaries		1,879	1,879
Less: Accumulated impairment losses			
At 1 July		(65,635)	(67,318)
Additions		-	(285)
Write-off		-	1,968
Reversal		1,481	-
Transfer to asset classified as held for sale	12	15,704	-
At 30 June		(48,450)	(65,635)
		7,072	7,321

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

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

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

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

During the financial year, following management's decision to dispose of Ultimate Forte Sdn. Bhd. ("UFSB"), the Company has reassessed its recoverable amount based on fair value less cost to sell of RM1,730,000, and subsequently recorded a reversal of impairment loss on its investment in UFSB of RM1,481,000. The Company had in previous years recorded impairment in UFSB and carried the investment at RM249,000. The investment was subsequently reclassified as an asset held for sale (see Note 12).

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7. Investments in subsidiaries (continued)

In April 2025, the Company had disposed its entire interest in a wholly-owned subsidiary, Oriole Power Sdn. Bhd., for cash consideration of RM1 to a wholly-owned subsidiary, Jentayu Power Sdn. Bhd. and resulting a loss on disposal of investment in subsidiaries amounting to RM4,000,000.

Details of the subsidiaries are as follows:

Name of subsidiaries	Principal place of business/ Country of incorporation	Principal activities	Effective ownership interest and voting interest 2026 %	2025 %
Armor Master Sdn. Bhd.	Malaysia	Operation of generation facilities that produce electricity energy, operation of transmission, and sales of electricity	100	100
Better Living Grand Sdn. Bhd. #	Malaysia	Dormant	100	100
Eager Vest Sdn. Bhd. #	Malaysia	Dormant	100	100
Glorious Future Sdn. Bhd. #	Malaysia	Dormant	100	100
Homemart Distribution Centre Sdn. Bhd. #	Malaysia	Provision of warehousing services	100	100
Ipmuda Architectural Products Sdn. Bhd. #	Malaysia	Trading in locksets and architectural hardware products	100	100
Ipmuda Borneo Sdn. Bhd. #	Malaysia	Trading and distribution of building materials	100	100
Ipmuda Buildermart Sdn. Bhd.	Malaysia	Trading in building materials	100	100
Ipmuda Development Sdn. Bhd. #	Malaysia	Trading in building materials	100	100
Ipmuda Edar Sdn. Bhd.#	Malaysia	Trading and distribution of lubricants and fuel	100	100
Ipmuda Properties Sdn. Bhd.	Malaysia	Property development	100	100
Ipmuda Construction & Engineering Sdn. Bhd.#	Malaysia	Contractors to the construction industry and trading in construction materials	100	100
Oriole Power Sdn. Bhd.	Malaysia	Operation of generation facilities that produce electric energy	100	100

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7. Investments in subsidiaries (continued)

Details of the subsidiaries are as follows: (continued)

Name of subsidiaries	Principal place of business/ Country of incorporation	Principal activities	Effective ownership interest and voting interest 2026 %	2025 %
Oriole Hydro Maligan Sdn. Bhd.#	Malaysia	Renewable energy and generation of power plants	70	70
Oriole Hydro Padas Sdn. Bhd.	Malaysia	Renewable energy and generation of power plants	70	70
Ipmuda Selatan Sdn. Bhd. #	Malaysia	Trading in building materials	100	100
Ipmuda Tiles & Sanitarywares Sdn. Bhd. #	Malaysia	Trading and distribution of tiles, marble and sanitaryware products	100	100
Ipmuda Timuran Sdn. Bhd. #	Malaysia	Trading in building materials	100	100
Ipmuda Utara Sdn. Bhd. #	Malaysia	Trading in building materials	100	100
Jentayu Life Sdn. Bhd. #	Malaysia	Dormant	100	100
Jentayu Energy Services Sdn. Bhd. #	Malaysia	Dormant	100	100
Mudacare Sdn. Bhd. #	Malaysia	Dormant	100	100
Perak Metal Industries Sdn. Bhd. #	Malaysia	Dormant	100	100
Roset-BLG Sdn. Bhd.	Malaysia	Letting of properties	100	100
Victory Rally Sdn. Bhd. #	Malaysia	Dormant	100	100
Jentayu Power Sdn. Bhd. #	Malaysia	Dormant	100	100
Jentayu Green Initiatives Sdn. Bhd.	Malaysia	Consultancy services other than architecture engineering and management consultants	100	100
Roset Interiors Sdn. Bhd.#	Malaysia	Dormant	100	100
Ultimate Forte Sdn. Bhd.	Malaysia	Private hospital	100	100

Not audited by KPMG PLT

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7. Investments in subsidiaries (continued)

7.1 Non-controlling interests in subsidiaries

The non-controlling interests ("NCI") has unrecognised share of losses during the financial year as the subsidiaries are in loss making position and the NCI has absorbed losses up to its effective interest in the subsidiaries. Once the subsidiaries are subsequently reporting profits, the profits are allocated to the Group until the NCI's share of losses previously absorbed by the majority shareholder have been recovered. As of 30 June 2026, the share of losses absorbed by the Company amounted to RM1,451,000 (2025: RM1,159,000).

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

7.2 Material accounting policy information

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

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

8. Other investments

	Note	Group		Company	
		2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Non-current					
Quoted shares in Malaysia	8.1	38	38	-	-
Club membership	8.1	356	356	356	356
Deposit with licensed bank	8.2	28	-	-	-
		422	394	356	356
Current					
Deposit with licensed bank	8.2	8,000	-	-	-
		8,422	394	356	356
Represented by:					
At fair value		394	394	356	356
At amortised cost		8,028	-	-	-
Market value:					
- Quoted shares		38	38	-	-
- Club membership		356	356	356	356

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8. Other investments (continued)

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

8.2 Included in other investments of the Group is restricted cash amounting to approximately RM8,000,000 (2025: Nil) which is pledged to a licensed bank for credit facilities up to RM8,000,000.

8.3 Material accounting policy information

Deposit with licensed bank

The Group and the Company classify deposits with licensed bank not held for working capital purposes that has a maturity of more than three months as other investments.

9. Goodwill

	Group	
	2026 RM'000	**2025 RM'000**
Goodwill arising from business combination	16,230	16,230
Less: Accumulated impairment losses	(16,230)	(16,230)
	-	-

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

Goodwill has been allocated, at acquisition date, to the Group's CGU, being UFSB, which is in the healthcare business segment. The goodwill represents the CGU within the Group at which the goodwill was monitored for internal management purposes.

The goodwill was fully impaired in the previous financial year.

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10. Trade and other receivables

	Note	Group 2026 RM'000	Group 2025 RM'000	Company 2026 RM'000	Company 2025 RM'000
Current					
Trade					
Trade receivables from contracts with customers	10.1	26,494	4,266	-	-
Non-trade					
Contract assets	10.2	-	1,286	-	-
Amounts due from subsidiaries	10.3	-	-	109,192	98,870
Other receivables	10.4	1,240	5,408	36	4,310
Deposits	10.5	16,775	16,988	16,682	16,624
Prepayments		927	860	361	314
		18,942	24,542	126,271	120,118
		45,436	28,808	126,271	120,118

10.1 As of 30 June 2026, included in trade receivables are receivables related to disposal of land for property development purpose amounting to RM2,030,000 (2025: RM1,950,000), where the repayment term was based on an agreed repayment schedule.

10.2 In previous year, contract assets primarily relates to retentions for work completed on construction contract but not yet billed as the contract was within the defect liabilities period. Retentions were unsecured, interest free and were expected to be billed within 1 year.

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

10.4 In previous year, included in other receivables were receivables related to disposal of land, amounting to RM4,310,000. The outstanding balance was fully settled during the financial year.

10.5 Included in deposits are the refundable deposits paid by the Group and the Company to acquire new entities amounting to RM16,000,000 (2025: RM16,000,000) in relation to the proposed acquisitions as disclosed in Note 31 to the financial statements. These deposits are restricted for use and pending shareholders' approval to repurpose the usage.

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10. Trade and other receivables (continued)

10.6 Offsetting of financial assets and financial liabilities

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

2026	Note	Gross amount RM'000	Balances that are set off RM'000	Net carrying amount in the statement of financial position RM'000
Amounts due from subsidiaries		198,416	(89,224)	109,192
Amounts due to subsidiaries	17	(117,800)	89,224	(28,576)
2025				
Amounts due from subsidiaries		184,801	(85,931)	98,870
Amounts due to subsidiaries	17	(114,637)	85,931	(28,706)

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

11. Cash and cash equivalents

	Group		Company	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Cash and bank balances	7,172	1,518	6,321	142

Included in cash and bank balances of the Group is an amount of RM239,000 (2025: RM238,000) which is maintained in the designated Housing Development Account pursuant to the Housing Development (Control and Licensing) Act 1966 and Housing Development Account) Regulations 1991.

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

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12. Disposal group held for sale and discontinued operation

On 18 April 2026, the Directors approved the proposed disposal of Ultimate Forte Sdn. Bhd. ("UFSB"), a wholly-owned subsidiary of the Company representing the Group's healthcare operating segment and presented as a disposal group held for sale. Management committed to sell this segment due to strategic decision to place greater focus on the Group's core business activity, being the development of Project Oriole.

Subsequent to the reporting date, on 27 August 2026, the Company entered into a Sale Share Agreement ("SSA") with a third party, Nexora Healthcare Sdn. Bhd. for the disposal of its entire 100% equity interest in UFSB for a total cash consideration of RM1,750,000. Pursuant to the terms of the SSA, an initial consideration of RM87,500 was received on 27 August 2026. The remaining consideration is expected to be received by August 2027.

At 30 June 2026, the assets and liabilities of the disposal group are as follows:

Group	**Note**	**2026 RM'000**
Assets classified as held for sale		
Property, plant and equipment	2	1,617
Right-of-use assets	3	7,041
Inventories		543
Trade and other receivables		580
Cash and cash equivalents		104
		9,885
Liabilities classified as held for sale		
Lease liabilities		(9,623)
Trade and other payables		(1,666)
		(11,289)
Company		
Asset classified as held for sale		
Investment in subsidiaries		
Unquoted shares at cost	7	17,434
Less: Accumulated impairment losses	7	(15,704)
		1,730

The carrying value of property, plant and equipment and right-of-use assets of the disposal group is the same as its carrying value before it was being reclassified to current assets.

In relation, the entire results of UFSB during the financial year and the comparative consolidated statement of profit or loss and other comprehensive income have been re-presented to show the discontinued operation separately from continuing operations.

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12. Disposal group held for sale and discontinued operation (continued)

Loss attributable to the discontinued operation was as follows:

Results of discontinued operation	Note	Group 2026 RM'000	Group 2025 RM'000
Revenue	18	4,805	7,419
Expenses		(7,829)	(8,820)
Results from operating activities		(3,024)	(1,401)
Loss for the year attributable to the owners of the Company		(3,024)	(1,401)

Net cash flows from/(used in) discontinued operation	Group 2026 RM'000	Group 2025 RM'000
Net cash from operating activities	879	1,173
Net cash used in investing activities	(51)	(274)
Net cash used in financing activities	(891)	(842)
Net effects on cash flows	(63)	57

13. Share capital

Group and Company	Note	2026 Number of shares '000	2026 Amount RM'000	2025 Number of shares '000	2025 Amount RM'000
Issued and fully paid shares with no par value classified as equity instruments:					
Ordinary shares:					
At 1 July		446,160	228,119	438,948	222,520
- Issued for cash under private placements	13.1	90,747	23,413	6,000	4,800
- Conversion of warrants	13.2	7,576	5,000	1,212	799
At 30 June		544,483	256,532	446,160	228,119

The holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to one vote per share at meetings of the Company.

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13. Share capital (continued)

13.1 Private placements

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

Listing date	Number of Units '000	Issue price per share RM	Consideration in cash RM'000
20 April 2026	90,747	0.258	23,413

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

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

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

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

13.2 Conversion of warrants

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

Listing date	Number of Units '000	Exercise price per share RM	Consideration in cash RM'000
11 Nov 2025	7,576	0.66	5,000

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

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

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

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14. Fair value reserve

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

15. Borrowings

	Note	Group 2026 RM'000	Group 2025 RM'000	Company 2026 RM'000	Company 2025 RM'000
Non-current					
Secured					
Term loans	15.1	2,719	2,890	-	-
Unsecured					
Advance from a Director	15.2	5,000	-	5,000	-
Loan from a third party	15.3	8,000	-	8,000	-
		15,719	2,890	13,000	-
Current					
Secured					
Term loans	15.1	170	3,897	-	3,750
Overdraft facilities	15.4	10,135	11,988	10,135	11,988
		10,305	15,885	10,135	15,738
		26,024	18,775	23,135	15,738

15.1 Term loans are secured by a subsidiary's land and building as disclosed in Note 2 to the financial statements. The Group and the Company set up a finance service reserve account for term loans wherein an equivalent of 3 monthly instalments shall be maintained at all times (see Note 8.2).

15.2 Advance from a Director is unsecured, interest free and repayable one year after finalisation of financing facilities related to Project Oriole.

15.3 Loan from a third party is unsecured, subject to interest at 5% per annum and repayable on 1 January 2028.

15.4 The overdraft facilities are secured against the Group's freehold land as disclosed in Note 5 to the financial statements.

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16. Deferred tax liabilities

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

	Assets		Liabilities		Net	
Group	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Property, plant and equipment	-	-	(1,052)	(909)	(1,052)	(909)
Right-of-use assets	-	-	(7,041)	(7,724)	(7,041)	(7,724)
Investment properties	-	-	(1,795)	(1,932)	(1,795)	(1,932)
Lease liabilities	7,041	7,724	-	-	7,041	7,724
Capital allowances	1,047	904	-	-	1,047	904
Tax assets/ (liabilities)	8,088	8,628	(9,888)	(10,565)	(1,800)	(1,937)
Set-off of tax	(8,088)	(8,628)	8,088	8,628	-	-
Net tax liabilities	-	-	(1,800)	(1,937)	(1,800)	(1,937)
Company						
Investment properties	-	-	(35)	(106)	(35)	(106)

16.2 Movement of temporary differences during the financial year

Group	At 1.7.2024 RM'000	Recognised in profit or loss (Note 23) RM'000	At 30.6.2025/ 1.7.2025 RM'000	Recognised in profit or loss (Note 23) RM'000	At 30.6.2026 RM'000
Property, plant and equipment	5	-	5	-	5
Investment properties	2,834	(902)	1,932	(137)	1,795
	2,839	(902)	1,937	(137)	1,800
Company					
Investment properties	1,007	(901)	106	(71)	35

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

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16. Deferred tax liabilities (continued)

16.3 Unrecognised deferred tax assets

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

	Group		Company	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Unutilised tax losses	197,871	185,817	122,216	114,417
Unabsorbed capital allowances	7,262	6,720	2,200	1,908
Other temporary differences	2,582	2,329	-	-
Impairment loss on financial assets	76,960	78,558	42,262	42,682
Deferred revenue	280	295	-	-
	284,955	273,719	166,678	159,007

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

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

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

	Group		Company	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
YA 2028	62,611	62,611	32,246	32,246
YA 2029	30,584	30,584	19,857	19,857
YA 2030	37,157	37,157	20,274	20,274
YA 2031	11,042	11,042	7,928	7,928
YA 2032	10,783	10,783	9,985	9,985
YA 2033	14,935	14,935	10,501	10,501
YA 2034	11,236	11,236	7,831	7,831
YA 2035	7,469	7,469	5,796	5,795
YA 2036	12,054	-	7,798	-
	197,871	185,817	122,216	114,417

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16. Deferred tax liabilities (continued)

16.4 Material accounting policy information

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

17. Trade and other payables

	Note	Group		Company	
		2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Non-current					
Deferred income	17.1	264	279	-	-
Other payables	17.2	3,000	3,000	3,000	3,000
		3,264	3,279	3,000	3,000
Current					
Trade					
Trade payables		24,038	4,395	10	72
Amounts due to related parties	17.3	347	-	-	-
		24,385	4,395	10	72
Non-trade					
Amounts due to subsidiaries	17.4	-	-	28,576	28,706
Other payables	17.5	13,855	17,800	3,255	5,778
Accruals		1,941	2,252	371	720
Provision		324	465	110	102
		16,120	20,517	32,312	35,306
		40,505	24,912	32,322	35,378
		43,769	28,191	35,322	38,378

17.1 Deferred income is related to compensation received related to performance of rooftop solar power plant. The deferred income amount is amortised over the remaining useful life of rooftop solar power plant. During the financial year, RM15,000 (2025: RM5,000) has been amortised and recognised as other income in profit or loss.

17.2 The non-current other payables is related to payables to a third party in relation to acquisition of additional stake in a subsidiary in October 2023, amounting to RM3,000,000.

17.3 The trade amounts due to related parties are unsecured, interest free and repayable on demand.

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17. Trade and other payables (continued)

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

17.5 As of 30 June 2026, included in other payables of the Group is payable to a third party in relation to the development of Project Oriole (see Note 31), amounting to RM8,594,000 (2025: RM8,594,000).

18. Revenue

	2026		2025	
Group	**Continuing operations RM'000**	**Discontinued operation RM'000**	**Continuing operations RM'000**	**Discontinued operation RM'000**
Revenue from contracts with customers				
- Sales of goods	13,870	-	9,189	-
- Services rendered	172	4,805	165	7,419
- Sale of renewable energy certificates	198	-	197	-
- Construction contracts revenue	15,891	-	-	-
Total revenue	30,131	4,805	9,551	7,419
Revenue from other sources				
- Rental income from investment properties	85	-	66	-
Total revenue	30,216	4,805	9,617	7,419
Timing of recognition				
- At a point in time	14,068	-	9,386	-
- Over time	16,063	4,805	165	7,419
Total revenue	30,131	4,805	9,551	7,419

Company	**2026 RM'000**	**2025 RM'000**
Revenue from contracts with customers		
- Services rendered	2,518	2,526

18.1 Disaggregation of revenue

	Group		Company	
	2026 RM'000	**2025 RM'000**	**2026 RM'000**	**2025 RM'000**
Primary geographical market				
- Malaysia	30,023	9,578	2,518	2,526
- Others	193	39	-	-
	30,216	9,617	2,518	2,526

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18. Revenue (continued)

18.2 Nature of goods and services

The following information reflects the typical transactions of the Group:

Nature of goods or services	Timing of recognition or method used to recognised revenue	Significant payment terms	Obligation for returns or refunds	Warranty
Sales of goods	Revenue is recognised at a point in time when the customer obtains control of goods.	Credit period of 30 to 60 days from invoice date.	The Group allows returns for exchange with new goods.	Not applicable.
Services rendered	Revenue is recognised over time when the services are performed to customers.	Credit period of 30 to 45 days from invoice date.	Not applicable.	Not applicable.
Sale of renewable energy certificates	Revenue is recognised at a point in time when the control of the renewable energy certificates has passed to the buyer.	Credit period of 5 to 30 days from invoice date.	Not applicable.	Not applicable.
Construction contracts revenue	Revenue is recognised over time using output method which is based on the percentage of completion by using contract work certified to date.	Credit period of 90 days from invoice date.	Not applicable.	Defect liability period of 2 years is given to the customer.

There was no variable element in consideration in relation to goods and services provided by the Group.

18.3 Transaction price allocated to the remaining performance obligations

The Group applies the practical expedient and exempted on disclosure of information on remaining performance obligations that have original expected durations of one year or less.

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19. Other income

	Group		Company	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Gain arising from waiver obtained for amount due to subsidiaries	-	-	-	136
Other lease income	142	59	60	17
Property management fees	540	540	-	-
Others	743	703	514	121
	1,425	1,302	574	274

20. Finance income

	Group		Company	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Interest income of financial assets calculated using the effective interest method that are:				
- Bank balances	7	14	3	5
- Overdue trade receivables	183	395	7	189
	190	409	10	194

21. Finance costs

	Group		Company	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Interest expense of financial liabilities that are not at fair value through profit or loss				
- Overdraft facilities	759	645	759	645
- Term loans	389	538	-	-
- Lease liabilities	519	538	26	27
- Overdue trade payables	29	2	-	-
- Bank charges	208	291	34	33
	1,904	2,014	819	705
Recognised in profit or loss				
- continuing operations	1,330	202	819	705
- discontinued operation	497	570	-	-
Interest expense of financial liabilities that are not at fair value through profit or loss capitalised into qualifying assets:				
- Intangible assets	77	1,242	-	-
	1,904	2,014	819	705

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22. Loss before tax

	Group		Company	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Loss before tax is arrived at after charging/(crediting):				
Auditors' remuneration				
Audit fees				
- KPMG PLT	286	273	88	80
- Other auditors	79	79	-	-
Non-audit fees				
- KPMG PLT	20	280	10	270
Material expenses				
Loss from disposal of assets held for sale	-	1,567	-	1,567
Property, plant and equipment written off	53	641	53	639
Depreciation of right-of-use assets	651	649	-	-
Depreciation of property, plant and equipment	1,091	1,182	450	446
Loss on fair value of investment properties	1,350	-	710	-
Impairment of property, plant and equipment	-	92	-	-
Impairment loss on goodwill	-	5,800	-	-
Inventories written down	53	114	-	-
Net (gain)/loss on impairment of financial instruments				
Net (gain)/loss on impairment of financial assets	(706)	20	(307)	(492)
Net impairment of amounts due from subsidiaries	-	-	9,631	-
Other expenses/(income) arising from leases				
Expenses relating to short-term leases	398	366	299	284
Lease income	(226)	(146)	(60)	(17)

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23. Tax (benefit)/expense

Recognised in profit or loss

	Group		Company	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Income tax (benefit)/expense on continuing operations	(123)	203	(71)	22
Income tax expense on discontinued operation	-	-	-	-
	(123)	203	(71)	22
Current tax expense				
- Current year	19	17	-	-
- (Over)/Under provision in prior year	(5)	179	-	14
Total current tax recognised in profit or loss	14	196	-	14
Real property gain tax	-	909	-	909
Deferred tax expense				
- Origination and reversal of temporary differences	(137)	(902)	(71)	(901)
Total deferred tax recognised in profit or loss	(137)	(902)	(71)	(901)
Total income tax (benefit)/expense	(123)	203	(71)	22
Reconciliation of tax expense				
Loss for the year	(17,992)	(31,531)	(19,079)	(23,020)
Total income tax (benefit)/expense	(123)	203	(71)	22
Loss excluding tax	(18,115)	(31,328)	(19,150)	(22,998)
Income tax calculated using Malaysian tax rate of 24%	(4,348)	(7,519)	(4,596)	(5,520)
Non-taxable income	(49)	(122)	(372)	(6)
Non-deductible expenses	1,390	5,821	2,957	4,482
Changes in unrecognised deferred tax assets	2,696	2,753	1,841	1,961
Effect of income taxed under real property gain tax	-	(909)	-	(909)
Effect of difference in tax rate for fair value changes on investment properties which subject to real property gain tax	193	-	99	-
(Over)/Under provision in prior year	(5)	179	-	14
	(123)	203	(71)	22

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24. Employee benefits expense

	Group		Company	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Salaries, wages and other emoluments (excluding directors)	5,390	8,426	5,065	3,612
Defined contribution plan	623	815	560	370
	6,013	9,241	5,625	3,982
Directors' remuneration				
Directors' fees	749	633	449	333
Executive				
- Salaries and other emoluments	1,825	3,657	1,825	2,463
- Defined contribution plan	216	296	216	296
- Benefits-in-kind	25	48	25	48
	2,066	4,001	2,066	2,807
Non-executive				
- Allowances	137	143	137	143
- Benefits-in-kind	25	-	25	-
	162	143	162	143
Analysis excluding benefits-in-kind				
Total executive Directors' remuneration	2,041	3,953	2,041	2,759
Total non-executive Directors' remuneration	137	143	137	143
	2,178	4,096	2,178	2,902

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25. Loss per ordinary share

Basic and Diluted loss per ordinary share

The calculation of basic and diluted loss per ordinary share as at 30 June 2026 and 2025 are based on the loss attributable to ordinary shareholders and a weighted average number of ordinary shares outstanding, calculated as follows:

	Group					
	2026			2025		
	Continuing operations RM'000	Discontinued operation RM'000	Total RM'000	Continuing operations RM'000	Discontinued operation RM'000	Total RM'000
Loss attributable to ordinary shareholders	(14,968)	(3,024)	(17,992)	(30,130)	(1,401)	(31,531)

	Group	
	2026	2025
Weighted average of ordinary shares in issue ('000)	468,876	444,844
From continuing operations (sen)	(3.19)	(6.78)
From discontinued operation (sen)	(0.64)	(0.31)
Basic loss per share (sen)	(3.83)	(7.09)
Diluted loss per share* (sen)	(3.83)	(7.09)

* The calculation of diluted loss per share for the financial year ended 30 June 2026 and 2025 did not take into account the warrants of the Company as it had an anti-dilutive effect on the basic loss per share. Therefore, the diluted loss per share is the same as basic loss per share.

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26. Operating segments

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

Business segments	Business activities
Trading	Distributor and supplier of construction and finishing building materials, heavy steel products, architectural hardware, home improvement materials, cabinet systems. This segment offers products and services for the construction, infrastructural and manufacturing sectors and end users.
Renewable energy	Sustainable energy solutions provider and leveraging on renewables, clean and green technologies.
Property development	Developing, overseeing and handling of residential and commercial real estate. This includes (but not limited to) the day-to-day repairs and ongoing maintenance, security, and upkeep of properties.
Healthcare	Private healthcare facilities which management intends to sell (see Note 12).
Others	Investment holding and dormant entities. None of these segments met the quantitative thresholds for reporting segments in 2026 and 2025.

Segment assets

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

Segment liabilities

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

Segment capital expenditure

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

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26. Operating segments (continued)

Geographical segments

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

	Revenue		Non-current assets	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Group				
Malaysia				
- Continuing operations	30,023	9,578	137,142	142,835
- Discontinued operation	4,805	7,419	-	-
	34,828	16,997	137,142	142,835

Major customers

The following are major customers with revenue equal or more than 10% of the Group's total revenue:

	Revenue		
	2026 RM'000	2025 RM'000	Segment
Customer A	4,491	-	Trading
Customer B	2,339	2,038	Trading
Customer C	11,994	-	Trading and property development

Allocation basis and transfer pricing

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

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

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26. Operating segments (continued)

2026	Note	Continued operations: Trading RM'000	Renewable energy RM'000	Property development RM'000	Others RM'000	Discontinued operation: Healthcare RM'000	Adjustments and eliminations RM'000	Total RM'000
Revenue								
Revenue from external customers		13,870	7,630	8,716	-	4,805	-	35,021
Inter-segment revenue	(a)	2,518	-	-	-	-	(2,518)	-
Total revenue		16,388	7,630	8,716	-	4,805	(2,518)	35,021
Results								
Finance income		105	3	82	-	-	-	190
Finance costs		(1,018)	(85)	(227)	-	(497)	-	(1,827)
Tax benefits		65	24	34	-	-	-	123
Depreciation of property, plant and equipment		(462)	(97)	(140)	-	(392)	-	(1,091)
Depreciation of right-of-use assets		-	-	-	-	(651)	-	(651)
Other non-cash income	(b)	740	-	(87)	-	(49)	-	604
Segment loss	(c)	(12,427)	(828)	(481)	(92)	(2,527)	-	(16,355)
Assets								
Segments assets	(d)	44,692	120,387	34,992	15	9,885	-	209,971
Included in segment assets are:								
Additional to non-current assets other than financial instruments	(e)	724	5,339	-	-	51	-	6,114
Liabilities								
Segment liabilities	(f)	(22,820)	(19,348)	(1,617)	(347)	(11,289)	-	(55,421)

26. Operating segments (continued)

2025	Note	Continued operations: Trading RM'000	Renewable energy RM'000	Property development RM'000	Others RM'000	Discontinued operation: Healthcare RM'000	Adjustments and eliminations RM'000	Total RM'000
Revenue								
Revenue from external customers		9,189	362	66	-	7,419	-	17,036
Inter-segment revenue	(a)	2,526	-	-	-	-	(2,526)	-
Total revenue		11,715	362	66	-	7,419	(2,526)	17,036
Results								
Finance income		278	6	125	-	-	-	409
Finance costs		-	-	(202)	-	(570)	-	(772)
Tax expense		19	(87)	39	(174)	-	-	(203)
Depreciation of property, plant and equipment		(459)	(99)	(140)	-	(484)	-	(1,182)
Depreciation of right-of-use assets		-	-	-	-	(649)	-	(649)
Other non-cash expense	(b)	362	-	(518)	22	33	-	(101)
Segment loss	(c)	(27,040)	(2,771)	(432)	(94)	(831)	-	(31,168)
Assets								
Segments assets	(d)	30,790	98,304	36,008	11	10,769	-	175,882
Included in segment assets are:								
Additional to non-current assets other than financial instruments	(e)	56	10,428	-	-	272	-	10,756
Liabilities								
Segment liabilities	(f)	(14,863)	(10,911)	(964)	(335)	(11,813)	-	(38,886)

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26. Operating segments (continued)

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

(a) Inter-segment revenue are eliminated on consolidation.

(b) Other major non-cash expenses/(income) consist of the following items as presented in the respective notes to the financial statements:

	2026 RM'000	2025 RM'000
Inventories written down	53	114
Net (gain)/loss on impairment of financial assets		
- continuing operations	(706)	20
- discontinued operation	49	(33)
	(604)	101

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

	2026 RM'000	2025 RM'000
Segment loss	(16,355)	(31,168)
Finance income	190	409
Finance costs (including discontinued operation)	(1,827)	(772)
	(17,992)	(31,531)

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

	2026 RM'000	2025 RM'000
Segment assets	209,971	175,882
Tax recoverable	205	310
	210,176	176,192

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

	2026 RM'000	2025 RM'000
Purchase of property, plant and equipment	775	329
Additions of intangible assets	5,339	10,427
	6,114	10,756

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26. Operating segments (continued)

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

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

	2026 RM'000	2025 RM'000
Segments liabilities	55,421	38,886
Borrowings	26,024	18,775
Deferred tax liabilities	1,800	1,937
Current tax liabilities	43	127
	83,288	59,725

27. Financial instruments

27.1 Categories of financial instruments

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

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

	2026		2025	
	AC RM'000	FVTOCI RM'000	AC RM'000	FVTOCI RM'000
Financial assets				
Group				
Other investments	8,028	394	-	394
Trade receivables	26,494	-	4,266	-
Other receivables*	18,015	-	23,682	-
Cash and cash equivalents	7,172	-	1,518	-
	59,709	394	29,466	394
Company				
Other investments	-	356	-	356
Other receivables*	16,718	-	20,934	-
Amounts due from subsidiaries	109,192	-	98,870	-
Cash and cash equivalents	6,321	-	142	-
	132,231	356	119,946	356

*Exclude non-financial instrument

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27. Financial instruments (continued)

27.1 Categories of financial instruments (continued)

	2026 RM'000	2025 RM'000
Financial liabilities categorised as amortised cost		
Group		
Trade payables	(24,038)	(4,395)
Other payables	(19,467)	(23,517)
Borrowings	(26,024)	(18,775)
	(69,529)	(46,687)
Company		
Trade payables	(10)	(72)
Other payables	(6,736)	(9,600)
Amounts due to subsidiaries	(28,576)	(28,706)
Borrowings	(23,135)	(15,738)
	(58,457)	(54,116)

27.2 Net gains and losses arising from financial instruments

	Group		Company	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Net gains/(losses) on:				
Financial assets at amortised cost	896	921	(9,314)	686
Financial liabilities at amortised cost	(1,308)	(234)	(793)	(678)
	(412)	687	(10,107)	8

27.3 Financial risk management

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

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27. Financial instruments (continued)

27.4 Credit risk

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

Trade receivables and contract assets

Risk management objectives, policies and processes for managing the risk

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

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

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

There are no significant changes as compared to previous year.

Exposure to credit risk, credit quality and collateral

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

Concentration of credit risk

The Group has major concentration of credit risk related to the amounts owing by one customer which constituted approximately 48% (2025: 46%) of total trade receivables and contract assets.

27. Financial instruments (continued)

27.4 Credit risk (continued)

Trade receivables and contract assets (continued)

Recognition and measurement of impairment losses

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

a) Above 30 days past due after credit term, the Group will start to initiate a structured debt recovery process which is monitored by the sales management team; and

b) Above 90 days past due, the Group will commence a legal proceeding against the customer.

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

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

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

For construction contracts, as there is only one customer, the Group assessed the risk of loss of the customer individually based on its financial information, past trend of payments and external credit ratings, where applicable. The customer has low risk of default.

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27. Financial instruments (continued)

27.4 Credit risk (continued)

Trade receivables and contract assets (continued)

Recognition and measurement of impairment losses (continued)

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

Group	Gross carrying amount RM'000	Loss allowances RM'000	Net balance RM'000
2026			
Not past due	22,928	-	22,928
1 - 30 days past due	735	-	735
31 - 60 days past due	2,229	-	2,229
61 - 90 days past due	71	-	71
More than 90 days past due	53,857	(53,326)	531
	79,820	(53,326)	26,494
Trade receivables	79,820	(53,326)	26,494
Contract assets	-	-	-
	79,820	(53,326)	26,494
2025			
Not past due	3,809	-	3,809
1 - 30 days past due	1,037	-	1,037
31 - 60 days past due	251	-	251
61 - 90 days past due	324	-	324
More than 90 days past due	54,665	(54,534)	131
	60,086	(54,534)	5,552
Trade receivables	58,800	(54,534)	4,266
Contract assets	1,286	-	1,286
	60,086	(54,534)	5,552
Company			
2026			
More than 90 days past due	33,688	(33,688)	-
2025			
More than 90 days past due	34,108	(34,108)	-

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27. Financial instruments (continued)

27.4 Credit risk (continued)

Trade receivables and contract assets (continued)

Recognition and measurement of impairment losses (continued)

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

	Group RM'000	Company RM'000
Balance at 1 July 2024	54,647	34,600
Net remeasurement of loss allowance	(478)	(492)
Amounts written back	63	-
Balance at 30 June 2025/1 July 2025	54,232	34,108
Net remeasurement of loss allowance	(793)	(307)
Amounts written off	(113)	(113)
Balance at 30 June 2026	53,326	33,688

Other receivables

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

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

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

	Group RM'000	Company RM'000
Lifetime ECL		
Balance at 1 July 2024	3,886	223
Net remeasurement of loss allowance	498	-
Balance at 30 June 2025/1 July 2025	4,384	223
Net remeasurement of loss allowance	87	-
Balance at 30 June 2026	4,471	223

Cash and cash equivalents

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

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

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27. Financial instruments (continued)

27.4 Credit risk (continued)

Amounts due from subsidiaries

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

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

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

Company	Gross carrying amount RM'000	Loss allowance RM'000	Others* RM'000	Net balance RM'000
2026				
Not past due	127,542	(16,471)	(1,879)	109,192
2025				
Not past due	107,589	(6,840)	(1,879)	98,870

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

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

Company	RM'000
Balance at 1 July 2025	6,840
Net remeasurement of loss allowance	9,631
Balance at 30 June 2026	16,471

27.5 Liquidity risk

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

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

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

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27. Financial instruments (continued)

27.5 Liquidity risk (continued)

Maturity analysis

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

Group	Carrying amount RM'000	Contractual interest rate/ discount rate per annum %	Contractual cash flows RM'000	Within 1 year RM'000	1 - 5 years RM'000	More than 5 years RM'000
2026						
Non-derivative financial liabilities						
Trade payables	24,038	-	24,038	24,038	-	-
Amounts due to related parties	347	-	347	347	-	-
Other payables	19,120	-	19,120	19,120	-	-
Borrowings	26,024	5.00 - 7.72	27,455	10,498	14,453	2,504
Lease liabilities	363	2.19 - 2.46	363	188	175	-
	69,892		71,323	54,191	14,628	2,504
2025						
Non-derivative financial liabilities						
Trade payables	4,395	-	4,395	4,395	-	-
Other payables	23,517	-	23,517	23,517	-	-
Borrowings	18,775	6.68 - 7.73	20,664	16,344	1,453	2,867
Lease liabilities	10,695	2.19 - 5.00	16,418	1,242	1,886	13,290
	57,382		64,994	45,498	3,339	16,157

27. Financial instruments (continued)

27.5 Liquidity risk (continued)

Maturity analysis (continued)

Company	Carrying amount RM'000	Contractual interest rate/ discount rate per annum %	Contractual cash flows RM'000	Within 1 year RM'000	1 - 5 years RM'000	More than 5 years RM'000
2026						
Non-derivative financial liabilities						
Trade payables	10	-	10	10	-	-
Other payables	6,736	-	6,736	6,736	-	-
Amounts due to subsidiaries	28,576	-	28,576	28,576	-	-
Borrowings	23,135	7.72	23,135	10,135	13,000	-
Lease liabilities	363	2.19 - 2.46	363	188	175	-
	58,820		58,820	45,645	13,175	-
2025						
Non-derivative financial liabilities						
Trade payables	72	-	72	72	-	-
Other payables	9,600	-	9,600	9,600	-	-
Amounts due to subsidiaries	28,706	-	28,706	28,706	-	-
Borrowings	15,738	7.01 - 7.07	15,971	15,971	-	-
Lease liabilities	643	2.19 - 2.46	705	342	363	-
	54,759		55,054	54,691	363	-

27. Financial instruments (continued)

27.6 Market risk

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

27.6.1 Currency risk

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

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

27.6.2 Interest rate risk

Risk management objectives, policies and processes for managing risk

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

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

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

	Group		Company	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Fixed rate instruments				
Lease liabilities	363	10,695	363	643
Loan from a third party	8,000	-	8,000	-
	8,363	10,695	8,363	643
Floating rate instruments				
Financial liabilities				
Term loans	2,889	6,787	-	3,750
Overdraft facilities	10,135	11,988	10,135	11,988
	13,024	18,775	10,135	15,738

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27. Financial instruments (continued)

27.6 Market risk (continued)

27.6.2 Interest rate risk (continued)

Exposure to interest rate risk

Interest rate risk sensitivity analysis

(a) Fair value sensitivity analysis for fixed rate instruments

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

(b) Cash flow sensitivity analysis for variable rate instruments

A change of 100 basis points ("bp") in interest rates at the end of the reporting period would have (decreased)/increased post-tax profit or loss by the amounts shown below. This analysis assumes that all other variables, in particular foreign currency rates, remained constant.

	Group		Company	
	100 bp increase RM'000	100 bp decrease RM'000	100 bp increase RM'000	100 bp decrease RM'000
2026				
Floating rate instruments	(99)	99	(77)	77
2025				
Floating rate instruments	(143)	143	(120)	120

27.7 Equity price risk

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

Equity price risk sensitivity analysis

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

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27. Financial instruments (continued)

27.8 Fair value information

The carrying amounts of cash and cash equivalents, trade and other receivables, trade and other payables and short-term borrowings reasonably approximate their fair values due to the relatively short-term nature of these financial instruments.

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

	Fair value of financial instruments carried at fair value			Fair value of financial instruments not carried at fair value			
Group	**Level 1 RM'000**	**Level 2 RM'000**	**Total RM'000**	**Level 3 RM'000**	**Total RM'000**	**Total fair value RM'000**	**Carrying amount RM'000**
2026							
Financial assets							
Other investments							
- quoted shares	38	-	38	-	-	38	38
- club membership	-	356	356	-	-	356	356
	38	356	394	-	-	394	394
Financial liabilities							
Borrowings	-	-	-	15,123	15,123	15,123	15,889
2025							
Financial assets							
Other investments							
- quoted shares	38	-	38	-	-	38	38
- club membership	-	356	356	-	-	356	356
	38	356	394	-	-	394	394
Financial liabilities							
Borrowings	-	-	-	6,273	6,273	6,273	6,787

27. Financial instruments (continued)

27.8 Fair value information (continued)

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

Company	Fair value of financial instruments carried at fair value			Fair value of financial instruments not carried at fair value		Total fair value	Carrying amount
	Level 1 RM'000	Level 2 RM'000	Total RM'000	Level 3 RM'000	Total RM'000	RM'000	RM'000
2026							
Financial assets							
Other investments							
- club membership	-	356	356	-	-	356	356
Financial liabilities							
Borrowings	-	-	-	12,289	12,289	12,289	13,000
2025							
Financial assets							
Other investments							
- club membership	-	356	356	-	-	356	356
Financial liabilities							
Borrowings	-	-	-	3,309	3,309	3,309	3,750

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27. Financial instruments (continued)

27.8 Fair value information (continued)

Level 2 fair value

Other investments

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

Transfers between Level 1 and Level 2 fair values

There has been no transfer between Level 1 and Level 2 fair values during the financial year (2025: no transfer in either directions).

Level 3 fair value

Valuation process applied by the Group for Level 3 fair value

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

28. Capital management

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

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

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

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

	Group		Company	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Total debt	26,387	29,470	23,498	16,381
Total equity	126,888	116,467	87,932	78,598
Debt-to-equity ratio	0.21	0.25	0.27	0.21

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29. Capital commitment

	Group		Company	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Interest over Power Purchase Agreement				
Contracted but not provided for	1,958,000	1,907,000	-	-

30. Related parties

Significant related party transactions

Related party transactions have been entered into in the normal course of business under negotiated terms. The significant related party transactions of the Group and the Company are shown below. The balances related to the below transactions are shown in Note 10 and Note 17.

	Group		Company	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Subsidiaries				
Payment on behalf for deposits pledged	-	-	8,000	-
Management fees charged	-	-	2,518	2,506
Other related parties*				
Trading of renewable energy certificate	131	80	-	-
Trading of building material	111	-	-	-
Professional fees for proposed acquisition of solar asset and hydro asset	-	283	-	283
Insurance charges	190	193	190	193

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

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

The transactions with key management personnel are as follows:

	Group and Company	
	2026 RM'000	2025 RM'000
Remuneration of other key management personnel		
- Short-term employee benefits	3,923	4,422
- Defined contribution plan	407	388

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31. Significant events

(a) Proposed Acquisition of Solar Asset and Hydro Asset

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

(i) one (1) SSA with Jentayu Capital Sdn. Bhd. and Seri Panglima Sdn. Bhd. for the acquisition of 3,000,000 ordinary shares representing the entire equity interest in Jentayu Solar Sdn. Bhd. for a total purchase consideration of RM11,107,050 to be satisfied via issuance of new shares of the Company in relation to the proposed acquisition of solar asset ("Solar Asset");

(ii) one (1) SSA with Kasa Tuah Resources Sdn. Bhd. and Borneo Sustainable Energy Sdn. Bhd. for the acquisition of 200 ordinary shares representing the entire equity interest in Senja Optima Sdn. Bhd., by acquiring 50% equity interest from Kasa Tuah Resources Sdn. Bhd. and Borneo Sustainable Energy Sdn. Bhd. respectively, for a total purchase consideration of RM44,600,200 to be satisfied via cash consideration of RM5,464,000 and issuance of new shares of the Company amounting to RM39,136,200 in relation to the proposed acquisition of hydro asset;

(iii) one (1) SSA with Jentayu Capital Sdn. Bhd. for the acquisition of 60,000,000 redeemable preference shares representing 100% issued and paid-up preference shares in Telekosang Hydro One Sdn. Bhd. and 40,000,000 redeemable preference shares representing 100% issued and paid-up preference shares in Telekosang Hydro Two Sdn. Bhd. for a total purchase consideration of RM93,600,000 to be satisfied via cash consideration of RM7,488,000 and issuance of new shares of the Company amounting to RM86,112,000 in relation to the proposed acquisition of hydro asset; and

(iv) one (1) SSA with Jentayu Capital Sdn. Bhd. for 100% of the Junior Bonds in Telekosang Hydro One Sdn. Bhd. for a total purchase consideration of RM38,100,000 to be satisfied via cash consideration of RM3,048,000 and issuance of new shares of the Company amounting to RM35,052,000 in relation to the proposed acquisition of hydro asset. (collectively referred as "Hydro Asset").

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

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31. Significant events (continued)

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

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

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

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

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

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

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

In the Extraordinary General Meeting held on 4 December 2025, the Company announced that the shareholders had rejected the proposed acquisition of 51% equity interest in Jentayu Solar Sdn Bhd from Jentayu Capital Sdn Bhd for purchase consideration of RM5.87 million.

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31. Significant events (continued)

(b) Issuance of shares

During the financial year, the Company has successfully listed shares in one tranche of 90,747,105 ordinary shares amounting to RM23,412,753 on 20 April 2026. The proceeds were utilised as follows:

	Utilisation of proceeds	**Actual amount of utilisation RM'000**
(i)	Finance the expenditures for the Project Oriole	8,331
(ii)	Working Capital	8,848
(iii)	Estimated expenses	386
		17,565

The remaining balance of RM5,847,753 had yet to be utilised and was retained as cash for future utilisation in accordance with the intended purposes of the private placement proceeds.

(c) Development of Project Oriole

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

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

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

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

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31. Significant events (continued)

(c) Development of Project Oriole (continued)

On 24 July 2025, the Company announced that following the expiry of MOU on 20 July 2025, the Company has received a notification letter dated 23 July 2025 from Sumitomo Corporation stating the intention not to extend the MOU. Accordingly the MOU has lapsed and is deemed terminated. Included in other payables, of the Group were advances due to Sumitomo Corporation in relation to MOU (see Note 17.5) of RM8,594,000.

On 24 April 2026, the Company announced that OHP has received a letter dated 22 April 2026 from Energy Commission of Sabah notified OHP that Sabah Energy Council (MTS) had approved the provisional tariff for Project Oriole from 31.50 sen/kWh to 32.04 sen/kWh. This adjustment is subject to the Supplementary Power Purchase Agreement. Furthermore, the Financial Close Date ("FCD") has been extended by six (6) months, now set to occur on 31 October 2026. Subsequently, the Scheduled Commercial Operation Date ("SCOD") has been revised to 30 April 2030.

On 24 September 2026, the Company announced that OHP has received a letter dated 22 September 2026 from Energy Commission of Sabah to notify the extension of the Financial Close Date ("FCD") and the Schedule Commercial Operation Date ("SCOD") for the Project Oriole has been approved as follows:

- The FCD has been extended from 31 October 2026 to 30 June 2027; and
- The SCOD has been extended from 30 April 2030 to 31 December 2030.

On 25 June 2026, the Company announced that Oriole Hydro Padas Sdn. Bhd. ("OHP") the indirect subsidiary of the Company has on 25 June 2026 entered into a Subscription Agreement with Inno Hydropower (P) Sdn. Bhd. or the subscription of 10,800,000 Redeemable Cumulative Preferences Shares ("RPS") at the subscription price of RM1.00 for each RPS. On 29 September 2026, the Group successfully allotted 10,800,000 RPS at a subscription price of RM1.00 per RPS to Inno Hydropower (P) Sdn. Bhd.

32. Subsequent event

On 27 August 2026, the Company has entered into a Share Sale Agreement ("SSA") with Nexora Healthcare Sdn. Bhd. for the disposal of 100% equity interest held in Ultimate Forte Sdn. Bhd. for a cash consideration of RM1,750,000 accordance with the terms and conditions as stipulated in the SSA. See Notes 12 for further details.

Jentayu Sustainables Berhad
(Registration No. 197501000834 (22146-T))
(Incorporated in Malaysia)
and its subsidiaries

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

In the opinion of the Directors, the financial statements set out on pages 106 to 176 are drawn up in accordance with MFRS Accounting Standards as issued by the Malaysian Accounting Standards Board, IFRS Accounting Standards as issued by the International Accounting Standards Board and the requirements of the Companies Act 2016 in Malaysia so as to give a true and fair view of the financial position of the Group and of the Company as of 30 June 2026 and of their financial performance and cash flows for the financial year then ended.

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

……..
Abdul Halim Bin Jantan
Director

……..
Datuk Haji Beroz Nikmal Bin Mirdin
Director

Kuala Lumpur

Date: 30 October 2026

Financial Statement

Jentayu Sustainables Berhad
(Registration No. 197501000834 (22146-T))
(Incorporated in Malaysia)
and its subsidiaries

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

I, **Boon Joon Siang**, the officer primarily responsible for the financial management of Jentayu Sustainables Berhad, do solemnly and sincerely declare that the financial statements set out on pages 106 to 176 are, to the best of my knowledge and belief, correct and I make this solemn declaration conscientiously believing the declaration to be true, and by virtue of the Statutory Declarations Act 1960.

Subscribed and solemnly declared by the abovenamed Boon Joon Siang, NRIC: 710325-01-5339, MIA CA 16283, at Kuala Lumpur, Wilayah Persekutuan on 30 October 2026.

.....
Boon Joon Siang

Before me:

Registration No. 197501000834 (22146-T)

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

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF JENTAYU SUSTAINABLES BERHAD

(Registration No. 197501000834 (22146-T))
(Incorporated in Malaysia)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Jentayu Sustainables Berhad, which comprise the statements of financial position as at 30 June 2026 of the Group and of the Company, and the statements of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows of the Group and of the Company for the year then ended, and notes to the financial statements, including material accounting policy information, as set out on pages 106 to 176.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Group and of the Company as at 30 June 2026, and of their financial performance and their cash flows for the year then ended in accordance with MFRS Accounting Standards as issued by the Malaysia Accounting Standards Board ("MFRS Accounting Standards"), IFRS Accounting Standards as issued by the International Accounting Standards Board ("IFRS Accounting Standards") and the requirements of the Companies Act 2016 in Malaysia.

Basis for Opinion

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

Independence and Other Ethical Responsibilities

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

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

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Key Audit Matters

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

Going concern basis of accounting

Refer to Note 1(b) - Basis of measurement

The key audit matter

The Group and the Company incurred a net loss of RM17,992,000 and RM19,079,000, respectively, during the financial year ended 30 June 2026 and as of that date, the Group has net current assets of RM10,704,000. However, included in the net current assets is a deposit asset of RM16,000,000 that is subject to restrictions on its use, which limits the availability of these funds to sufficiently finance the Group's principal activities and operations.

Note 1(b) to the financial statements on basis of measurement highlighted the significant judgements made by the Group and the Company in the preparation of the financial statements of the Group and of the Company, using the going concern basis.

We identified this as a key audit matter due to the degree of judgement involved in our evaluation of the going concern basis for the preparation of the financial statements of the Group and of the Company.

How the matter was addressed in our audit

We performed the following audit procedures, among others:

- We read the Board of Directors' minutes and discussed with the management to gain an understanding on the future plans of the Group and of the Company and assessed the Group's ability to raise additional funds in order to improve the working capital position of the Group and of the Company;

- We assessed the projected financial information for consistency of trends to the Group's historical results, and to our understanding of the business, industry and economic conditions of the Group and of the Company;

- We assessed the availability of banking facilities by reviewing the facility agreements and inspected the correspondence between the Company and the banks. We assessed the Company's interest repayment trend and compliance with the terms of the banking facilities;

- We obtained the financial support letter from a Director, who is also a shareholder of the Company, and evaluated his intention and financial ability to provide such support; and

- We evaluated the Group's and the Company's going concern disclosures in the financial statements by comparing them to our understanding of the matter, the Group's and the Company's plans to address those events or conditions that may cast significant uncertainty, and the accounting standard requirements.

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Information Other than the Financial Statements and Auditors' Report Thereon

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

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

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

Responsibilities of the Directors for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the Group and of the Company.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.

- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group or of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements of the Group and of the Company or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group or the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements of the Group and of the Company, including the disclosures, and whether the financial statements of the Group and of the Company represent the underlying transactions and events in a manner that gives a true and fair view.

- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group as a basis for forming an opinion on the financial statements of the Group. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

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

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

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

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Companies Act 2016 in Malaysia, we report that the subsidiaries of which we have not acted as auditors are disclosed in Note 7 to the financial statements.

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Other Matter

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

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

Muhammad Azman bin Che Ani
Approval Number: 02922/04/2028 J
Chartered Accountant

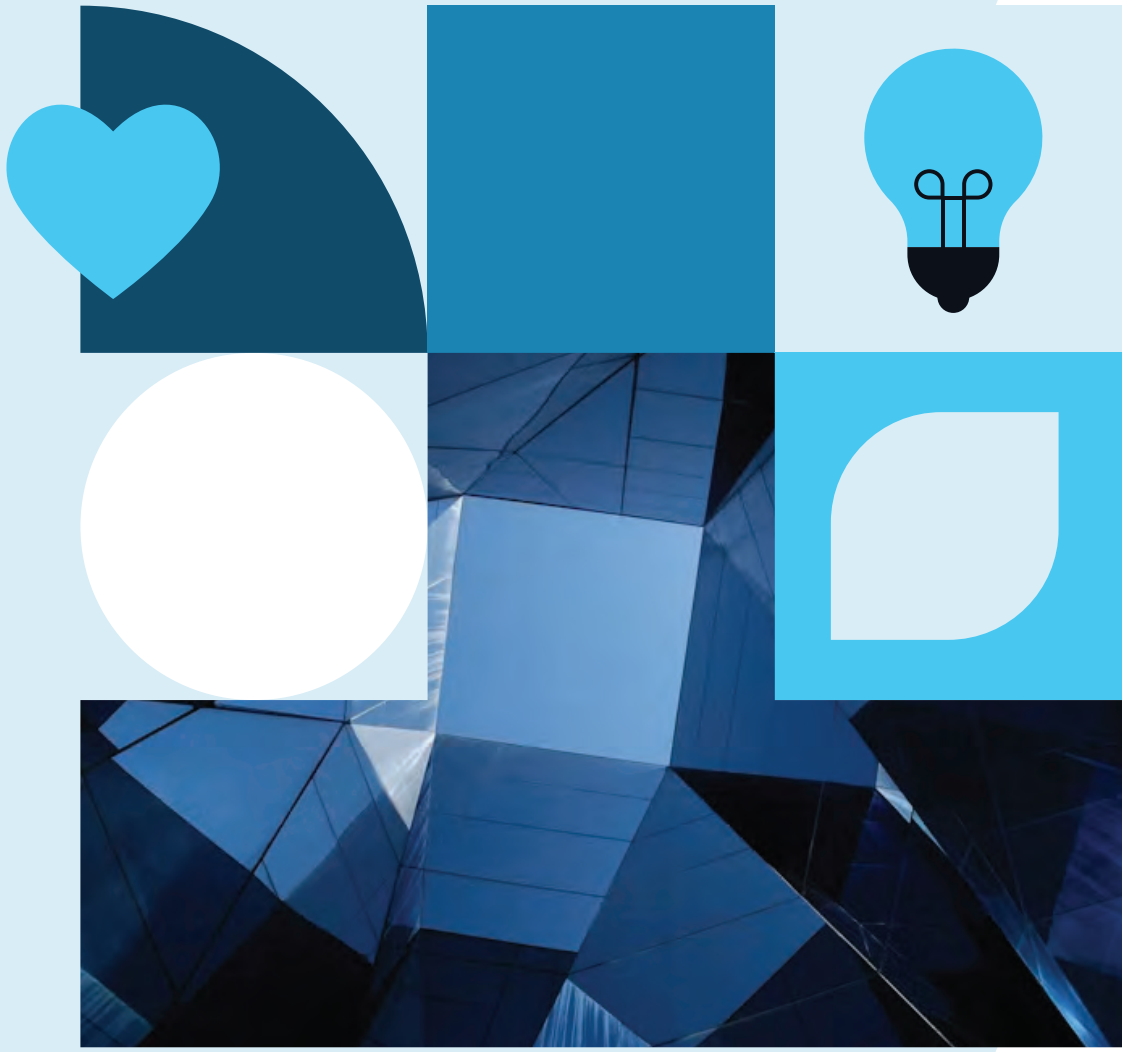
Petaling Jaya

30 October 2026

Additional Information



ADDITIONAL INFORMATION



i ANALYSIS OF SHAREHOLDINGS

As at 30 September 2026

Number of Issued Shares	544,482,633
Class of Shares	Ordinary shares
Voting Rights	One vote per ordinary share held

ii ANALYSIS BY SIZE OF SHAREHOLDINGS

As at 30 September 2026

Size of Shareholdings	No. of Shareholders	Percentage	No. of Shares	Percentage
1 – 99	61	2.11	1,213	0.00
100 – 1,000	239	8.26	112,002	0.02
1,001 – 10,000	1,712	59.18	6,954,675	1.28
10,001 – 100,000	592	20.46	21,171,942	3.89
100,001 - 22,307,988	286	9.89	368,995,938	67.77
22,307,989 and above	3	0.10	147,246,863	27.04
Total	**2,893**	**100.00**	**544,482,633**	**100.00**

iii STATEMENT OF DIRECTORS' SHAREHOLDINGS

As at 30 September 2026 (based on the register of Directors' shareholdings)

Name of Directors	Direct Interest	Percentage	Indirect Interest	Percentage
Datuk Haji Beroz Nikmal bin Mirdin	20,890,200	3.83	-	-
Abdul Halim bin Jantan	2,650,000	0.49	-	-
Ahmad Shahizam bin Mohd Shariff	-	-	-	-
Datin Noor Afzalinah binti Mohd Afzul Khan	517,700	0.10	-	-
Tobias Hjalmar Mangelmann	1,150,000	0.21	-	-
Dato' Sri Kamarudin bin Md Din	-	-	-	-
Dato' Azra bin Kamarudin	-	-	-	-
Dato' Ahmad Rizal bin Abdul Rahman	-	-	-	-

iv SUBSTANTIAL SHAREHOLDERS

As at 30 September 2026 (based on the register of substantial shareholders' shareholdings)

Name of Shareholders	Direct Interest	Percentage	Indirect Interest	Percentage
PK Green Fund	71,104,658	13.06	-	-
Agrobulk Holdings Sdn. Bhd.	45,371,805	8.33	-	-
Lee May Lin	-	-	45,371,805*	8.33*
Tang & Co Sdn. Bhd.	-	-	45,371,805*	8.33*
Morgan Stanley	30,770,400	5.65	-	-

Notes:

* Deemed interest by virtue of its interest in the shares of Agrobulk Holdings Sdn Bhd Pursuant to subsection 8(4) of the Companies Act, 2016.

v THIRTY LARGEST SHAREHOLDERS BASED ON RECORD OF DEPOSITORS

As at 30 September 2026

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

No.	Name of Shareholder	No. of Shares	Percentage
1.	Maybank Nominees (Asing) Sdn. Bhd. Primevest Kairos Capital VCC for PK Green Fund	71,104,658	13.06
2.	Kenanga Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Agrobulk Holdings Sdn. Bhd. (RC)	45,371,805	8.33
3.	Citigroup Nominees (Asing) Sdn. Bhd. Exempt an for CLSA Limited (Cust-Non Res)	30,770,400	5.65
4.	MBSB Investment Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Beroz Nikmal bin Mirdin (JCSB)	20,597,700	3.78
5.	TA Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Tekad Warisan (M) Sdn. Bhd.	15,000,000	2.75
6.	TA Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Ganti Juara Sdn. Bhd.	10,125,100	1.86
7.	TA Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Euro-Saga Sdn. Bhd.	10,125,100	1.86

No.	Name of Shareholder	No. of Shares	Percentage
8.	TA Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Pertama Makmur Sdn. Bhd.	10,125,100	1.86
9.	CIMSEC Nominees (Tempatan) Sdn. Bhd. CIMB for Lee Sze Suen (PB)	9,700,000	1.78
10.	Baevinraj Thiagarajah	9,000,000	1.65
11.	Burukan bin Mohamed	8,400,000	1.54
12.	Kenanga Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Loh Yong Huat	8,053,800	1.48
13.	CGS International Nominees Malaysia (Tempatan) Sdn. Bhd. Pledged Securities Account for Koh Kin Lip (MY0502)	8,000,000	1.47
14.	Maybank Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Chai Chan Wee	7,800,000	1.43
15.	CIMSEC Nominees (Tempatan) Sdn. Bhd. CIMB for Siew Mun Chuang (PB)	7,539,300	1.38
16.	Maybank Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Rickoh Corporation Sdn. Bhd.	7,525,000	1.38
17.	MERCSEC Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Loh Yong Huat	7,300,000	1.34
18.	MERCSEC Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Gerald Nicholas Tan Eng Hoe	6,148,200	1.13
19.	MERCSEC Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Chew Beow Soon	5,940,700	1.09
20.	Maybank Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Aaron Chong Yihxiang	5,600,400	1.03
21.	Ngew Seow Pin	5,200,000	0.96
22.	RHB Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Rantronics Sdn. Bhd.	5,083,000	0.93
23.	Alliancegroup Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Tee Kim Yok (7000833)	4,650,000	0.85

No.	Name of Shareholder	No. of Shares	Percentage
24.	Alliancegroup Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Tee Kim Chin (7007085)	4,610,000	0.85
25.	Maybank Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Voon Thien Loong	4,500,000	0.83
26.	Maybank Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Abdullah Faroff bin Husain	3,987,200	0.73
27.	Lim Meng Hong	3,735,800	0.69
28.	Kenanga Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Loh Chun Sean	3,640,000	0.67
29.	CIMSEC Nominees (Tempatan) Sdn. Bhd. CIMB for Foong Choong Heng (PB)	3,590,200	0.66
30.	Dang Siong Diang	3,500,000	0.64
	Total	**346,723,463**	**63.68**

vi ANALYSIS OF WARRANT HOLDINGS

As at 30 September 2026

Number of of warrants issued	143,360,192
Exercise price	RM 0.66
Expiry date	20 February 2032

vii ANALYSIS BY SIZE OF WARRANT HOLDINGS

As at 30 September 2026

Size of Shareholdings	No. of Warrant Holders	Percentage	No. of Warrants	Percentage
1 – 99	138	6.91	5,365	0.00
100 – 1,000	106	5.31	42,388	0.03
1,001 – 10,000	1,404	70.34	4,053,432	2.83
10,001 – 100,000	236	11.83	7,972,115	5.56
100,001 - 7,546,797	110	5.51	98,617,350	68.79
7,546,798 and above	2	0.10	32,669,542	22.79
Total	**1,996**	**100.00**	**143,360,192**	**100.00**

viii STATEMENT OF DIRECTORS' WARRANT HOLDINGS

As at 30 September 2026

This statement of Directors' warrant holdings is based on the Register of Directors' warrant holdings of JENTAYU as at 30 September 2026.

Name of Directors	Direct Interest	Percentage	Indirect Interest	Percentage
Datuk Haji Beroz Nikmal bin Mirdin	8,480,850	5.92	-	-
Abdul Halim bin Jantan	1,125,000	0.78	-	-
Ahmad Shahizam bin Mohd Shariff	-	-	-	-
Datin Noor Afzalinah binti Mohd Afzul Khan	-	-	-	-
Tobias Hjalmar Mangelmann	-	-	-	-
Dato' Sri Kamarudin bin Md Din	-	-	-	-
Dato' Azra bin Kamarudin	2,009,400	1.40	-	-
Dato' Ahmad Rizal bin Abdul Rahman	-	-	-	-

ix THIRTY LARGEST WARRANT HOLDINGS BASED ON RECORD OF DEPOSITORS

As at 30 September 2026

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

No.	Name of Warrantholder	No. of Warrants	Percentage
1.	Maybank Nominees (Asing) Sdn. Bhd. Primevest Kairos Capital VCC for PK Green Fund	24,188,692	16.87
2.	MBSB Investment Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Beroz Nikmal bin Mirdin (JCSB)	8,480,850	5.92
3.	Maybank Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Abdullah Faroff bin Husain	5,852,900	4.08
4.	Alliancegroup Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Lim Meng Hong (7007149)	5,046,500	3.52
5.	Baevinraj Thiagarajah	4,500,000	3.14
6.	Mohd Zaifullizan bin Abdul Aziz	3,718,800	2.59

No.	Name of Warrantholder	No. of Warrants	Percentage
7.	Muhammad Amirun Nazreen bin Samsul	3,500,000	2.44
8.	Maybank Nominees (Tempatan) Sdn. Bhd. Terry Lim Yew Meng	3,089,800	2.16
9.	Tey Hui Wah	2,683,000	1.87
10.	Wong Kwan Fook	2,250,000	1.57
11.	Gow Kam Chun	2,222,000	1.55
12.	Hafidah Binti Pawanchik	2,150,000	1.50
13.	Gerald Nicholas Tan Eng Hoe	2,100,000	1.46
14.	Lim Kew Seng	2,047,400	1.43
15.	Azra bin Kamarudin	2,009,400	1.40
16.	Lim Meng Hong	2,000,000	1.40
17.	Tan Hooi Yeong	1,700,000	1.19
18.	Vincent Wong Soon Choy	1,680,000	1.17
19.	Dickson Low Ren Sheng	1,666,600	1.16
20.	Leong Kon Ngan	1,660,000	1.16
21.	Pembinaan Urusmesra Sdn. Bhd.	1,660,000	1.16
22.	Jean-Michel Marie Gathy	1,650,000	1.15
23.	Nizaruddin bin Tahir	1,650,000	1.15
24.	MBSB Investment Nominees (Tempatan) Sdn. Bhd. Pledged Securities Account for Mohamad Daud bin Mohd Yusoff (MGN-MDM0003M)	1,369,000	0.95
25.	CGS International Nominees Malaysia (Tempatan) Sdn. Bhd. Pledged Securities Account for Tan Meow Ling (MF00411)	1,353,200	0.94

No.	Name of Warrantholder	No. of Warrants	Percentage
26.	Tan Yun Kim	1,300,000	0.91
27.	Leong Kok Cheng	1,150,000	0.80
28.	Mok Check Chee	1,127,000	0.79
29.	Abdul Halim Bin Jantan	1,125,000	0.78
30.	Wong Chyi Wei	1,111,000	0.77
	Total	**96,041,742**	**66.99**

X LIST OF PROPERTIES

Revaluation date as at 30 June 2026

Property Location	Unit	Size (m²)	Tenure	Owner Name	Value (RM)
Lot 487 & 509, Jalan Bagan Dalam, 12100, Butterworth, Pulau Pinang	Land	12,291	Freehold	Roset BLG Sdn. Bhd.	23,800,000.00
3K-23-2 Straits Residences, Tanjung Tokong, Pulau Pinang	Apartment	120	Freehold	Roset BLG Sdn. Bhd.	1,720,000.00
1, Jalan Hala Dato 2, 30000 Ipoh, Perak	Shop office	339	Freehold	JENTAYU	941,472.91
1122, 11th Flr Block A, Pusat Dagangan Setia Jaya	Office	47	Leasehold (17/7/2091)	Ipmuda Architectural Products Sdn. Bhd.	79,984.50
CG09 Block C, Plaza Pekeliling, Kuala Lumpur	Shop Office	103	Freehold	JENTAYU	330,000.00
CG10 Block C, Plaza Pekeliling, Kuala Lumpur	Shop Office	171	Freehold	JENTAYU	610,000.00
13A-10 Residensi V, Kuala Lumpur	Apartment	60	Freehold	Roset BLG Sdn. Bhd.	450,000.00
Villa D'Savoy, Melaka	Apartment	101	Freehold	Ipmuda Selatan Sdn. Bhd.	120,000.00
A Famosa Golf Resort, Melaka	Land with Bungalow	711	Leasehold (18/12/2094)	Ipmuda Selatan Sdn. Bhd.	450,000.00
44 Jalan TSJ 8/1B, Seremban	Shop Office	164	Freehold	Ipmuda Selatan Sdn. Bhd.	116,934.00

Property Location	Unit	Size (m²)	Tenure	Owner Name	Value (RM)
PTD129839 Masai Johor	Bungalow Lot (Land)	816	Freehold	Ipmuda Selatan Sdn. Bhd.	270,000.00
Unit C-5-3 Kondominium Kristal, Sabah	Apartment	143	Leasehold (17/5/2908)*	Ipmuda Properties Sdn. Bhd.	257,139.36
Unit A-7-8 Kondominium Kristal, Sabah	Apartment	152.36	Leasehold (17/5/2908)*	Ipmuda Properties Sdn. Bhd.	512,714.43
Unit A-3A-5 Kondominium Kristal, Sabah	Apartment	184	Leasehold (17/5/2908)*	Ipmuda Properties Sdn. Bhd.	773,585.53
Unit A-3A-4 Kondominium Kristal, Sabah	Apartment	184	Leasehold (17/5/2908)*	Ipmuda Properties Sdn. Bhd.	792,147.53
Lot R-10-02 Business/Office Suite, Kota Kinabalu	Business/Office Suite	372.13	Leasehold (31/12/2096)	Ipmuda Properties Sdn. Bhd.	2,597,910.00

Notes:

Total properties: 16
* The property has leasehold of 999 years

xi CORPORATE DIRECTORY

As at 30 June 2026

JENTAYU Sustainables Berhad

Company Reg No.: (197501000834) (22146-T)

Headquarters @ Kuala Lumpur
Unit 25-01, Level 25, Menara Felda,
11 Persiaran KLCC, 50088 Kuala Lumpur
Tel: +603 9212 7878
Fax: +603 9212 7885

Sabah Office
Lot No. R-10-02, Block B, Level 10, Riverson Suites,
Off Coastal Highway, 88100 Kota Kinabalu, Sabah
Tel: +6088 335 338
Fax: +6088 275 066

IPMUDA Buildermart Sdn. Bhd.

Company Reg No.: (198201014812) (94576-T)

Headquarters @ Kuala Lumpur
Unit 25-01, Level 25, Menara Felda,
11 Persiaran KLCC, 50088 Kuala Lumpur
Tel: +603 9212 7878
Fax: +603 9212 7885

Ipoh Office
No. 1 Hala Datoh 2, 30000 Ipoh, Perak
Tel: +605 253 8030

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

IPMUDA Properties Sdn. Bhd.

Company Reg No.: (198801000648) (168005-V)

Kristal Kondominium, Block A, Jalan Kepayan,
88100 Kota Kinabalu, Sabah
Tel: +6088 232 168

Notice of fifty-first Annual General Meeting

JENTAYU SUSTAINABLES BERHAD
[Registration No. 197501000834 (22146-T)]
(Incorporated in Malaysia)

NOTICE OF FIFTY-FIRST ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT the Fifty-First Annual General Meeting ("51st AGM") of Jentayu Sustainables Berhad ("JSB" or the "Company") will be held at Unit 25-01, Level 25, Menara FELDA, 11 Persiaran KLCC, 50088 Kuala Lumpur, Wilayah Persekutuan, Malaysia on Wednesday, 9 December 2026 at 10.00 a.m. or at any adjournment thereof for the transaction of the following businesses:

AGENDA

As Ordinary Business

1. To receive the Audited Financial Statements for the financial year ended 30 June 2026 together with the Reports of the Directors and Auditors thereon. — *Please refer to Explanatory Note 1*

2. To approve the payment of Directors' Fees and other benefits up to RM700,000 payable to the Non-Executive Directors of the Company for the period commencing from 9 December 2026 until the conclusion of the next AGM of the Company in the year 2027. — *Ordinary Resolution 1*

3. To re-elect the following retiring Directors who are retiring and being eligible, offered themselves for re-election pursuant to Article 145 of the Company's Constitution: -

   a) Tobias Hjalmar Mangelmann — *Ordinary Resolution 2*
   b) Abdul Halim bin Jantan — *Ordinary Resolution 3*
   c) Ahmad Shahizam bin Mohd Shariff — *Ordinary Resolution 4*

4. To re-elect Dato' Ahmad Rizal bin Abdul Rahman, who is retiring and being eligible, offered himself for re-election pursuant to Article 138 of the Company's Constitution. — *Ordinary Resolution 5*

5. To re-appoint Messrs. KPMG PLT (AF 0758) as Auditors of the Company for the ensuing year and to authorise the Directors to fix their remuneration. — *Ordinary Resolution 6*

As Special Business

6. To consider and if thought fit, to pass with or without any modifications, the following resolutions:

   AUTHORITY TO ISSUE AND ALLOT SHARES PURSUANT TO SECTIONS 75 AND 76 OF THE COMPANIES ACT, 2016 — *Ordinary Resolution 7*

   "THAT pursuant to Sections 75 and 76 of the Act and subject always to the Act, the Company's Constitution, the MAIN Market Listing Requirements ("MMLR") of Bursa Malaysia Securities Berhad ("Bursa Securities") and the approvals of the relevant governmental/ regulatory authorities, the Directors be and are hereby empowered to issue shares in the capital of the Company from time to time and upon such terms and conditions and for such purposes as the Directors, may in their absolute discretion deem fit, provided that the aggregate number of shares issued pursuant to this resolution does not exceed 10% of the total number of issued shares of the Company or such higher percentage as Bursa Malaysia Securities Berhad ("Bursa Securities") allowed for the time being and that the Directors be and are hereby also empowered to obtain approval from the Bursa

Notice of fifty-first Annual General Meeting

Securities for the listing and quotation of the additional shares so issued.

AND THAT such authority shall commence immediately upon the passing of this Resolution and continue to be in force until the conclusion of the next Annual General Meeting of the Company."

7. To transact any other business of which due notice shall have been given.

By Order of the Board
JENTAYU SUSTAINABLES BERHAD

TAN TONG LANG (MAICSA 7045482/ SSM PC No. 202208000250)
LEE JUN SIONG (MAICSA 7082784/ SSM PC No. 202508000325)
Company Secretaries
Kuala Lumpur
30 October 2026

Notes:-

1. A member of the Company who is entitled to attend, speak, and vote at this 51st AGM may appoint a proxy to attend, speak and vote on his/her behalf. A proxy may but need not be a member of the Company. A proxy appointed to attend and vote at a meeting of the Company shall have the same rights as the member to speak at the meeting.

2. A member (other than an exempt authorised nominee as defined under the Securities Industry (Central Depositories) Act 1991 entitled to attend and vote at the meeting is entitled to appoint a maximum of 2 proxies to attend, participate, speak and vote on his/her behalf.

3. Where a member of the Company is an exempt authorised nominee which holds shares in the Company for multiple beneficial owners in one securities account ("**Omnibus Account**") as defined under the Securities Industry (Central Depositories) Act 1991, one (1) or more proxies may be appoint to attend on the same occasion. Where a member appoints two (2) or more proxies, the proportion of shareholdings to be represented by each proxy must be specified in the instrument appointing the proxies. The appointment of two (2) or more proxies shall not be valid unless he/she specifies the proportions of his/her holdings to be represented by each proxy.

4. The Form of Proxy shall be signed by the appointer or his/her attorney duly authorised in writing or, if the member is a corporation, must be executed under its common seal or by its duly authorised attorney or officer.

5. The instrument appointing a proxy and the power of attorney or other authority (if any) under which it is signed, or a certified copy of such power or authority by a notary public, shall be deposited at the Company's Share Registrar, Aldpro Corporate Services Sdn Bhd at B-21-1 Level 21, Tower B, Northpoint Mid Valley City, No. 1 Medan Syed Putra Utara, 59200 Kuala Lumpur, Wilayah Persekutuan, Malaysia or by electronic lodgment via Digerati Portal at https://jentayu-agm.digerati.com.my or email to admin@aldpro.com.my not less than forty-eight (48) hours before the time appointed for holding the 51st AGM or any adjournment thereof, otherwise the instrument of proxy should not be treated as valid.

6. For the purpose of determining who shall be entitled to attend this meeting, the Company shall be requesting Bursa Malaysia Depository Sdn. Bhd. to make available a Record of Depositors as of 27 November 2026 and only Members whose names appear on such Record of Depositors shall be entitled to attend, speak and vote at this meeting and entitled to appoint proxy or proxies.

7. Pursuant to Rule 8.29A(1) of the MAIN Market Listing Requirements of Bursa Malaysia Securities Berhad, all the resolutions set out in the Notice of the 51st AGM will be put to vote by way of poll.

Personal data privacy:

*By submitting an instrument appointing a proxy(ies) and/or representative(s) to attend, speak and vote at the 51st AGM and/or any adjournment thereof, a member of the Company (i) consents to the collection, use and disclosure of the member's personal data by the Company (or its agents) for the purpose of the processing and administration by the Company (or its agents) of proxies and representatives appointed for the 51st AGM (including any adjournment thereof) and the preparation and compilation of the attendance lists, minutes and other documents relating to the 51st AGM (including any adjournment thereof), and in order for the Company (or its agents) to comply with any applicable laws, listing rules, regulations and/or guidelines (collectively, the "**Purposes**"), (ii) warrants that where the member discloses the personal data of the member's*

Notice of fifty-first Annual General Meeting

proxy(ies) and/or representative(s) to the Company (or its agents), the member has obtained the prior consent of such proxy(ies) and/or representative(s) for the collection, use and disclosure by the Company (or its agents) of the personal data of such proxy(ies) and/or representative(s) for the Purposes, and (iii) agrees that the member will indemnify the Company in respect of any penalties, liabilities, claims, demands, losses and damages as a result of the member's breach of warranty.

Explanatory Notes to Ordinary and Special Business:

1. Item 1 of the Agenda

Agenda No. 1 is meant for discussion only as Section 340(1)(a) of the Companies Act, 2016 provides that the audited financial statements are to be laid in the general meeting and do not require a formal approval of the shareholders. Hence, this Agenda item is not put forward for voting.

2. Ordinary Resolution 1: To approve the payment of Directors' Fees and other benefits payable to Non-Executive Directors of the Company

Pursuant to Section 230(1) of the Act, fees and benefits payable to the Directors of a public company or a listed company and its subsidiaries shall be approved by shareholders at a general meeting. The Directors' benefits payable comprise meeting attendance allowances and other claimable benefits.

In determining the estimated total amount of Directors' benefits, the Board has considered various factors, among others, the estimated claimable benefits and estimated number of meetings for the Board and Board Committees held for the period commencing from the date immediately after the 51st AGM until the conclusion of the next AGM of the Company in the year 2027.

In the event the proposed amount is insufficient (e.g. due to more meetings or enlarged Board size), approval will be sought at the next AGM for additional fees to meet the shortfall.

3. Ordinary Resolutions 2 to 5: Re-election of Directors

Article 145 of the Company's Constitution provides that an election of Directors shall take place each year at the annual general meeting of the Company, where one-third of the Directors for the time being, or, if their number is not three (3) or a multiple of three (3), then the number nearest to one-third shall retire from office and be eligible for re-election, PROVIDED ALWAYS that Directors shall retire from office once at least in each three (3) years but shall be eligible for re-election. A retiring Director shall retain office until the close of the meeting at which he retires.

Tobias Hjalmar Mangelmann, Abdul Halim bin Jantan, and Ahmad Shahizam bin Mohd Shariff ("Retiring Directors") will retire and being eligible to, have offered themselves for re-election at the 51st AGM pursuant to Article 145 of the Company's Constitution.

Article 138 of the Company's Constitution provides that the Directors shall have power from time to time and any time to appoint additional Directors either to fill a casual vacancy or as an addition to the Board of Directors but so that the total number of Directors shall not at any time exceed the maximum number fixed by or pursuant to the Constitution. A Director so appointed shall hold office only until the conclusion of the next Annual General Meeting, but shall be eligible for re-election.

Dato' Ahmad Rizal bin Abdul Rahman, who was appointed as the Directors on 5 March 2026, will retire and being eligible to, and have offered himself for re-election at the 51st AGM pursuant to Article 138 of the Company's Constituion.

Pursuant to Practice 5.7 of the Malaysian Code on Corporate Governance ("MCCG"), the Board has through the Board Nomination and Remuneration Committee ("BNRC"), considered their assessment and agreed that they meet the criteria as prescribed by Rule 2.20A of MMLR on character, experience, integrity, competence and time commitment to effectively discharge their role as Directors.

The Board collectively agreed that they had met the criteria as prescribed by Rule 2.20A of the MMLR of Bursa Securities on character, experience, integrity, competence and time commitment to effectively discharge their role as Director and recommended the Retiring Directors and Dato' Ahmad Rizal bin Abdul Rahman be re-elected as Directors of the Company.

Notice of fifty-first Annual General Meeting

4. Ordinary Resolution 6: Re-appointment of External Auditors, Messrs. KPMG PLT

The Board, through the Board Audit and Risk Committee, had reviewed and was satisfied with the performance and independence of Messrs. KPMG PLT ("KPMG") during the financial year under review. The Board has therefore recommended the re-appointment of KPMG as external auditors of the Company for the financial year ending 30 June 2027.

5. Ordinary Resolution 7: Authority To Issue And Allot Shares pursuant to Sections 75 And 76 of the Companies Act, 2016

The proposed Ordinary Resolution 7, if passed, will empower the Directors of the Company to allot and issue new shares in the Company at any time, to such person or persons, upon such terms and conditions and for such purposes as the Directors may, in their absolute discretion, deem fit ("General Mandate"), provided that the number of shares issued pursuant to this General Mandate, when aggregated with the total number of any such shares issued during the preceding twelve (12) months, does not exceed 10% of the total number of issued shares of the Company at the time of issue. This General Mandate, unless revoked or varied at a general meeting, will expire at the conclusion of the next AGM of the Company.

The General Mandate sought is a new mandate, if approved, will provide flexibility for the Company for any possible including not limited to further placement of shares, for the purpose of funding future investment project(s), working capital and/or acquisitions.

Clause 73 of the Company's Constitution provides as follows:

Subject to any direction to the contrary that may be given by the Company in a Meeting of Members, all new shares or other convertible securities shall, before issue, be offered to such persons as at the date of the offer are entitled to receive notices from the Company of Meetings of Members in proportion as nearly as the circumstances admit, to the amount of the existing shares or Securities to which they are entitled. The offer shall be made by notice specifying the number of shares or Securities offered, and limiting a time within which the offer, if not accepted, will be deemed to be declined, and, after the expiration of that time, or on the receipt of an intimation from the person to whom the offer is made that he declines to accept the shares or Securities offered, the Directors may dispose of those shares or Securities in such manner as they think most beneficial to the Company. The Directors may likewise also dispose of any new share or Securities which (by reason of the ratio which the new shares or Securities bear to shares or Securities held by persons entitled to an offer of new shares or Securities) cannot, in the opinion of the Directors, be conveniently offered under this Constitution.

STATEMENT ACCOMPANYING NOTICE OF ANNUAL GENERAL MEETING

(Pursuant to Rule 8.29(2) of MMLR of Bursa Securities)

1. The Directors namely Tobias Hjalmar Mangelmann, Abdul Halim bin Jantan, Ahmad Shahizam bin Mohd Shariff and Dato' Ahmad Rizal bin Abdul Rahman, are seeking for re-election as Directors of the Company at the 51st AGM of the Company. The profile of the Directors seeking for re-election are set out in the Directors' Profile of the Annual Report.

2. The detailed information relating to the general mandate for issue of securities under Rule 6.04 of the MMLR of Bursa Securities is set out under Explanatory Notes 5 for Ordinary Resolution 7 of the Notice of 51st AGM of the Company.

Notice of fifty-first Annual General Meeting

JENTAYU SUSTAINABLES BERHAD
[Registration No. 197501000834 (22146-T)]
(Incorporated in Malaysia)

FORM OF PROXY

No. of Shares Held	
CDS Account No.	

I/We _____[Full Name in Block Letters]
NRIC /Passport No/Registration No. _____
of_____[Full Address],
_____ [Email Address], _____ [Contact No.] being a member(s) of JENTAYU SUSTAINABLES BERHAD [Registration No. 197501000834 (22146-T)] ("the Company"), hereby appoint:-

Full Name in Block Letters		Proxy 1	
Email Address		Proportion of Shareholdings	
		No. of Shares	**%**
NRIC No.			
Full Address			
Contact No.			
Full Name in Block Letters		Proxy 2	
Email Address		Proportion of Shareholdings	
		No. of Shares	**%**
NRIC No.			
Full Address			
Contact No.			
			100%

or failing him/her*, the Chairman of the Meeting as my/our* proxy to vote for me/us* and on my/our* behalf at the Fifty-First Annual General Meeting ("51st AGM") of the Company to be held at Unit 25-01, Level 25, Menara FELDA, 11 Persiaran KLCC, 50088 Kuala Lumpur, Wilayah Persekutuan, Malaysia on Wednesday, 9 December 2026 at 10.00 a.m. or at any adjournment thereof, as indicated below:

Please indicate with an "X" or "√" in the appropriate spaces how you wish your votes to be cast. If no specific direction as to vote is given, the Proxy will vote or abstain from voting at his/her discretion.*

RESOLUTION	SUBJECT	FOR		AGAINST	
		Proxy 1	**Proxy 2**	**Proxy 1**	**Proxy 2**
Ordinary Resolution 1	To approve the payment of Directors' Fees and other benefits up to RM700,000 payable to the Non-Executive Directors of the Company for the period commencing from 9 December 2026 until the conclusion of the next AGM of the Company in the year 2027.				
Ordinary Resolution 2	To re-elect Tobias Hjalmar Mangelmann as Director				
Ordinary Resolution 3	To re-elect Abdul Halim bin Jantan as Director				
Ordinary Resolution 4	To re-elect Ahmad Shahizam bin Mohd Shariff as Director				
Ordinary Resolution 5	To re-elect Dato' Ahmad Rizal bin Abdul Rahman as Director				
Ordinary Resolution 6	Re-appointment of Messrs. KPMG PLT				
Ordinary Resolution 7	Authority To Issue And Allot Shares pursuant to Sections 75 And 76 Of The Companies Act, 2016				

Signed this..... day of 2026

.....
Signature/ Common Seal of Shareholder

Form of Proxy

NOTES:

1. A member of the Company who is entitled to attend, speak, and vote at this 51st AGM may appoint a proxy to attend, speak and vote on his/her behalf. A proxy may but need not be a member of the Company. A proxy appointed to attend and vote at a meeting of the Company shall have the same rights as the member to speak at the meeting.

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3. Where a member of the Company is an exempt authorised nominee who holds shares in the Company for multiple beneficial owners in one securities account ("**Omnibus Account**") as defined under the Securities Industry (Central Depositories) Act 1991, one (1) or more proxies may be appointed to attend on the same occasion. Where a member appoints two (2) or more proxies, the proportion of shareholdings to be represented by each proxy must be specified in the instrument appointing the proxies. The appointment of two (2) or more proxies shall not be valid unless he/she specifies the proportions of his/her holdings to be represented by each proxy.

4. The Form of Proxy shall be signed by the appointer or his/her attorney duly authorised in writing or, if the member is a corporation, must be executed under its common seal or by its duly authorised attorney or officer.

5. The instrument appointing a proxy and the power of attorney or other authority (if any) under which it is signed, or a certified copy of such power or authority by a notary public, shall be deposited at the Company's Share Registrar, Aldpro Corporate Services Sdn Bhd at B-21-1 Level 21, Tower B, Northpoint Mid Valley City, No. 1 Medan Syed Putra Utara, 59200 Kuala Lumpur, Wilayah Persekutuan, Malaysia or by electronic lodgment via Digerati Portal at https://jentayu-agm.digerati.com.my or email to admin@aldpro.com.my not less than forty-eight (48) hours before the time appointed for holding the 51st AGM or any adjournment thereof, otherwise the instrument of proxy should not be treated as valid.

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7. Pursuant to Rule 8.29A(1) of the MAIN Market Listing Requirements of Bursa Malaysia Securities Berhad, all the resolutions set out in the Notice of the 51st AGM will be put to vote by way of poll.

Form of Proxy

Fold this flap for sealing

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AFFIX
STAMP

THE POLL ADMINISTRATOR OF
JENTAYU SUSTAINABLES BERHAD
[Registration No. 197501000834 (22146-T)]
Aldpro Corporate Services Sdn. Bhd.
B-21-1 Level 21, Tower B
Northpoint Mid Valley City
No. 1 Medan Syed Putra Utara
59200 Kuala Lumpur
Wilayah Persekutuan, Malaysia

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JENTAYU SUSTAINABLES BERHAD
197501000834 (22146-T)

Tel: +603 9212 7878
Unit 25-01, Level 25, Menara Felda,
11 Persiaran KLCC, 50088, Kuala Lumpur, Malaysia.

www.jentayu-sustainables.com