CORPORATE GOVERNANCE REPORT

STOCK CODE	**:**	5673
COMPANY NAME	**:**	JENTAYU SUSTAINABLES BERHAD
FINANCIAL YEAR	**:**	June 30, 2026

OUTLINE:

SECTION A – DISCLOSURE ON MALAYSIAN CODE ON CORPORATE GOVERNANCE
Disclosures in this section are pursuant to Paragraph 15.25 of Bursa Malaysia Listing Requirements.

SECTION B – DISCLOSURES ON CORPORATE GOVERNANCE PRACTICES PERSUANT CORPORATE GOVERNANCE GUIDELINES ISSUED BY BANK NEGARA MALAYSIA
Disclosures in this section are pursuant to Appendix 4 (Corporate Governance Disclosures) of the Corporate Governance Guidelines issued by Bank Negara Malaysia. This section is only applicable for financial institutions or any other institutions that are listed on the Exchange that are required to comply with the above Guidelines.

SECTION A – DISCLOSURE ON MALAYSIAN CODE ON CORPORATE GOVERNANCE

Disclosures in this section are pursuant to Paragraph 15.25 of Bursa Malaysia Listing Requirements.

Intended Outcome

Every company is headed by a board, which assumes responsibility for the company's leadership and is collectively responsible for meeting the objectives and goals of the company.

Practice 1.1

The board should set the company's strategic aims, ensure that the necessary resources are in place for the company to meet its objectives and review management performance. The board should set the company's values and standards, and ensure that its obligations to its shareholders and other stakeholders are understood and met.

Application	:	Applied
Explanation on application of the practice	:	The Board of Directors ("the Board") is responsible for setting the strategic direction and vision of the Company. It assumes full accountability for providing effective leadership, governance, guidance, and oversight of the Company's overall performance, while upholding high standards of integrity and accountability. In doing so, the Board seeks to ensure that Management is able to execute its responsibilities effectively and efficiently. In carrying out its fiduciary duties and leadership responsibilities, the Board is guided by the Board Charter, which defines its roles, responsibilities, and authority. The Charter also outlines matters reserved for the Board's decision and those delegated to the Board Committees and Management. A formal schedule of matters is reserved for the Board's consideration to ensure that direction and control of the Company remain firmly within its purview. The Board is responsible for establishing the Company's strategic direction, exercising oversight over Management, setting the appropriate tone at the top, and promoting strong leadership, sound governance, and ethical practices throughout the organisation. The Board Charter is accessible on the Company's website at www.jentayusustainables.com. The following Board Committees was established to assist the Board to discharge its duties:- 1. Board Audit and Risk Committee ("BARC"); 2. Board Nomination and Remuneration Committee ("BNRC"); 3. Board Investment Committee ("BIC"); and 4. Board Sustainability Committee ("BSC").

	The Board delegates the day-to-day management of the Company and its subsidiaries ("the Group") to the Group Managing Director ("GMD"), Datuk Haji Beroz Nikmal Mirdin, who in turn delegates specific authority to the Senior Management Team. The GMD and the Senior Management Team remain accountable to the Board for the exercise of the delegated authority. Notwithstanding these delegations, matters reserved for the Board's decision include key strategic, financial, operational, compliance, and governance issues, as well as significant acquisitions or disposals of assets, subject to applicable regulatory requirements. Delegated authority to the Senior Management Team is governed by the Limits of Authority framework, which is reviewed periodically to reflect changes in the organisational structure and business needs, ensuring effective and timely decision-making. In addition, the Board expects Senior Management to: 1. Review and implement the Group's strategies across all key areas of operation; 2. Undertake a comprehensive budgeting process and monitor the Group's financial performance against the approved budget; and 3. Identify and manage opportunities and risks impacting the Group's business. The GMD and the Senior Management Team meet as necessary to review and monitor the performance of the Group's operating divisions, assess shared initiatives, and update operational policies to enhance efficiency and practicality.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome

Every company is headed by a board, which assumes responsibility for the company's leadership and is collectively responsible for meeting the objectives and goals of the company.

Practice 1.2

A Chairman of the board who is responsible for instilling good corporate governance practices, leadership and effectiveness of the board is appointed.

Application	:	Applied	
Explanation on application of the practice	:	The Board is led by the Independent Non-Executive Chairman ("INEC"), Abdul Halim bin Jantan, who provides strong leadership and ensures the effective functioning of the Board. He works closely with the other Board members in formulating policies and strategies that guide the business activities undertaken by the Management team. The INEC is responsible for leading the Board in its collective oversight of Management and ensuring the effective deliberation of Board matters. The GMD, on the other hand, is responsible for implementing the policies and strategies approved by the Board, and for managing the day-to-day operations of the Company.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

Every company is headed by a board, which assumes responsibility for the company's leadership and is collectively responsible for meeting the objectives and goals of the company.

Practice 1.3

The positions of Chairman and CEO are held by different individuals.

Application	:	Applied
Explanation on application of the practice	:	The roles of the INEC and the GMD are distinct and clearly defined to ensure a balance of power and authority within the Group. The INEC provides leadership and guidance to the Board in achieving the Company's corporate objectives and oversees the processes that ensure the Board effectively discharges its responsibilities. He promotes open and constructive discussion on matters brought before the Board and encourages all Directors to participate actively in deliberations, whether in support of or against any proposal. The GMD is responsible for the overall management of the Group's business and operations, as well as the implementation of the policies and decisions approved by the Board. He is accountable for the execution of strategic initiatives, the effective and efficient operation of the Group, and for keeping the Board informed and updated on key matters affecting the Group. In his capacity as a Board member, he also serves as the primary link between the Board and Management, facilitating clear communication and alignment of objectives. The respective roles and responsibilities of the INEC and the GMD are further detailed in the Board Charter, which is published on the Company's website at www.jentayu-sustainables.com
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Intended Outcome

Every company is headed by a board, which assumes responsibility for the company's leadership and is collectively responsible for meeting the objectives and goals of the company.

Practice 1.4

The Chairman of the board should not be a member of the Audit Committee, Nomination Committee or Remuneration Committee

Note: If the board Chairman is not a member of any of these specified committees, but the board allows the Chairman to participate in any or all of these committees' meetings, by way of invitation, then the status of this practice should be a 'Departure'.			
Application	:	Applied	
Explanation on application of the practice	:	Chairman of the Board, Abdul Halim bin Jantan is not a member of the BARC, BNRC, BIC and BSC, and the Chairman of Board did not participate in any of the Board Committees' meetings during the financial year.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

Every company is headed by a board, which assumes responsibility for the company's leadership and is collectively responsible for meeting the objectives and goals of the company.

Practice 1.5

The board is supported by a suitably qualified and competent Company Secretary to provide sound governance advice, ensure adherence to rules and procedures, and advocate adoption of corporate governance best practices.

Application	:	Applied
Explanation on application of the practice	:	The Company Secretaries of the Company are Mr Tan Tong Lang (MAICSA 7045482/SSM PC No.202208000250) and Mr Lee Jun Siong (MAICSA 7082784/ SSM PC No. 202508000325). Every Director has unrestricted access to the advice and services of the Company Secretaries to ensure the effective functioning of the Board. The Company Secretaries have provided and assisted the Board, Board Committees and/or individual Directors on matters including but not limited to Board procedures, legislations, rules and regulations, codes and guidelines. The Board is also regularly updated and advised by the Company Secretaries on the latest statutory and regulatory requirements and the resultant implications to the Company and Directors in relation to their duties and responsibilities. The Company Secretaries have kept themselves abreast with the development and new changes in relation to any legislation and regulations concerning the corporate administration and highlighted the same to the Board accordingly. The Company Secretaries attended all Board and Board Committee meetings and ensured that meetings were properly convened and that accurate and proper records of the proceedings and resolutions passed were taken and recorded accordingly. The Board recognises that the Company Secretaries are suitably qualified and capable of carrying out the duties required and are satisfied with the service and support rendered by the Company Secretaries in discharging their functions.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Intended Outcome

Every company is headed by a board, which assumes responsibility for the company's leadership and is collectively responsible for meeting the objectives and goals of the company.

Practice 1.6

Directors receive meeting materials, which are complete and accurate within a reasonable period prior to the meeting. Upon conclusion of the meeting, the minutes are circulated in a timely manner.

Application	:	Applied
Explanation on application of the practice	:	The Board convenes regular meetings on a quarterly basis, with additional or special meetings held as and when necessary to consider and deliberate on urgent matters or proposals requiring the Board's prompt attention. These meetings enable the Board to effectively assess the viability of business and corporate proposals, as well as the principal risks that may have a significant impact on the Group's business operations or financial position, together with the corresponding mitigating measures. All proposals submitted for the Board's consideration are accompanied by comprehensive and relevant information, analyses, and explanations to facilitate informed decision-making. Where necessary, circular resolutions are circulated to the Directors to obtain approval on urgent matters between scheduled Board meetings. Such resolutions are supported by sufficient background information and justification to enable the Board to make well-informed decisions. All circular resolutions approved by the Board are subsequently tabled for notation at the next scheduled Board meeting to allow further discussion, if required, and to ensure that the decisions are properly recorded in the minutes. Prior to each Board meeting, Directors are provided with the meeting agenda and relevant Board papers in advance within a reasonable timeframe. This allows sufficient time for Directors to review the materials, gain an overview of the matters to be discussed or considered, and seek clarification where necessary. The Board papers include, among others, the minutes of previous Board meetings, summaries of dealings in the Company's shares by Directors or affected persons (if any), Directors' circular resolutions passed since the last meeting, reports on the Group's financial performance and operations, and updates on significant corporate developments and proposals. For Board Committee meetings, the respective Committee members are furnished with the meeting agenda and papers in accordance with the Terms of Reference ("TOR") of each Committee.

Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

There is demarcation of responsibilities between the board, board committees and management.

There is clarity in the authority of the board, its committees and individual directors.

Practice 2.1

The board has a board charter which is periodically reviewed and published on the company's website. The board charter clearly identifies–

- the respective roles and responsibilities of the board, board committees, individual directors and management; and
- issues and decisions reserved for the board.

Application	:	Applied
Explanation on application of the practice	:	The Board has adopted a Board Charter which clearly outlines the respective roles, responsibilities, and authorities of the Board—both individually and collectively—and of Management in setting the strategic direction, managing, and overseeing the affairs of the Company. It also sets out matters specifically reserved for the Board's deliberation and decision. The formal schedule of matters reserved for the Board is detailed within the Board Charter, while the Code of Conduct and Ethics for Directors, incorporated therein, establishes the ethical values and standards of behaviour expected of all Directors at all times. The current Board Charter is available for reference on the Company's website at www.jentayu-sustainables.com. The Board reviews the Charter periodically to ensure its continued relevance, alignment with current best practices, and compliance with applicable laws and regulations.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Intended Outcome

The board is committed to promoting good business conduct and maintaining a healthy corporate culture that engenders integrity, transparency and fairness.

The board, management, employees and other stakeholders are clear on what is considered acceptable behaviour and practice in the company.

Practice 3.1

The board establishes a Code of Conduct and Ethics for the company, and together with management implements its policies and procedures, which include managing conflicts of interest, preventing the abuse of power, corruption, insider trading and money laundering.

The Code of Conduct and Ethics is published on the company's website.

Application	:	Applied
Explanation on application of the practice	:	The Board has established a Directors' Code of Conduct and Ethics which outlines the standards of conduct expected from Directors in promoting good corporate behaviour in a professional, honest, and ethical manner. The Code is incorporated within the Board Charter. The Company has adopted a Code of Conduct and Ethics, which is incorporated into the Human Resources Handbook ("Handbook"). All employees have continuous access to the Handbook, which outlines the general terms and conditions of employment, compensation and benefits, protection of proprietary information, management of conflicts of interest, restrictions on private business involvement, and the prohibition of sexual harassment. Through the Directors' Code of Conduct and Ethics and the Handbook, the Board establishes the tone for ethical conduct and professional behaviour expected of both Directors and employees across the Group. The Directors' Code of Conduct and Ethics and the Handbook are reviewed periodically, as and when necessary, to ensure that the standards of professional behaviour remain current, relevant, and aligned with good corporate governance practices.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Intended Outcome

The board is committed to promoting good business conduct and maintaining a healthy corporate culture that engenders integrity, transparency and fairness.

The board, management, employees and other stakeholders are clear on what is considered acceptable behaviour and practice in the company.

Practice 3.2

The board establishes, reviews and together with management implements policies and procedures on whistleblowing.

Application	:	Applied
Explanation on application of the practice	:	The Board recognises the importance of lawful and ethical conduct in all its business activities and is committed to upholding the values of transparency, integrity, impartiality, and accountability in the management of its affairs and operations. To reinforce this commitment, the Board has established a Whistleblowing Policy designed to provide a confidential avenue for employees and external parties to report any instances of improper conduct, unethical behaviour, fraud, or malpractice involving employees, Management, or Directors, irrespective of position. This mechanism enables timely investigation, appropriate remedial action, and effective damage control. In addition, the Board has implemented an Anti-Bribery and Anti-Corruption Policy, which sets out clear principles, standards, and guidelines on ethical conduct expected of all employees in the performance of their duties and in dealings with external stakeholders. This policy underscores the Group's zero-tolerance approach towards bribery and corruption. Both the Whistleblowing Policy and the Anti-Bribery and Anti-Corruption Policy are available on the Company's website at www.jentayusustainables.com.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Intended Outcome
The company addresses sustainability risks and opportunities in an integrated and strategic manner to support its long-term strategy and success.

Practice 4.1
The board together with management takes responsibility for the governance of sustainability in the company including setting the company's sustainability strategies, priorities and targets.

The board takes into account sustainability considerations when exercising its duties including among others the development and implementation of company strategies, business plans, major plans of action and risk management.

Strategic management of material sustainability matters should be driven by senior management.

Application	:	Applied
Explanation on application of the practice	:	The Board recognises the importance of business sustainability and remains committed to delivering long-term sustainable value to the Group's stakeholders. The Group views its responsibilities in the workplace, marketplace, community, environment, social, cultural, and governance aspects of its operations as integral to fulfilling its broader social obligations in conducting business responsibly. The Sustainability Report provides a comprehensive overview of the Group's sustainability journey, including its alignment with the United Nations Sustainable Development Goals ("UNSDGs"), the sustainability governance framework, material sustainability matters, as well as the Group's strategies, initiatives, and progress. The report is prepared annually to enhance stakeholders' understanding of the Group's sustainability aspirations, performance, and achievements. The Sustainability Report is available on the Company's website at www.jentayu-sustainables.com. To ensure that sustainability considerations are effectively embedded across the organisation, the Group has established a Sustainability Governance Structure. The Board of Directors assumes overall responsibility for overseeing the integration of sustainability initiatives into the Group's business strategy. This responsibility is supported by the Sustainability Steering Committee, the Sustainability Department, and the Sustainability Working Group, each playing a key role in driving and monitoring sustainability performance across the Group. Details of the Group's Sustainability Governance Structure are presented in the Sustainability Report.
Explanation for departure	:	

Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

The company addresses sustainability risks and opportunities in an integrated and strategic manner to support its long-term strategy and success.

Practice 4.2

The board ensures that the company's sustainability strategies, priorities and targets as well as performance against these targets are communicated to its internal and external stakeholders.

Application	:	Applied	
Explanation on application of the practice	:	The Group's sustainability strategies, priorities, targets, and performance achievements are communicated regularly to both internal and external stakeholders — including, but not limited to, employees, customers, investors, regulators, contractors, suppliers, the media, and non-governmental organisations — through a variety of communication channels. A dedicated Sustainability section is available on the Company's website at www.jentayu-sustainables.com, providing comprehensive information on the Group's commitments towards the UNSDGs, its sustainability governance structure, related policies, and published Sustainability Reports. This information is easily accessible to the public. Further details of the Group's communication with stakeholders on environmental, social and governance (ESG) matters are presented in the Stakeholder Management section of the Sustainability Report, which is available on the Company's website at www.jentayu-sustainables.com.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

The company addresses sustainability risks and opportunities in an integrated and strategic manner to support its long-term strategy and success.

Practice 4.3

The board takes appropriate action to ensure they stay abreast with and understand the sustainability issues relevant to the company and its business, including climate-related risks and opportunities.

Application	:	Applied	
Explanation on application of the practice	:	The Board remains informed of sustainability matters relevant to the Company and its business through regular updates provided by Management and the Company Secretary, as well as through participation in relevant training programmes, seminars, and conferences attended during the year. Details of the conferences, training programmes, and seminars attended by the Directors are disclosed in the Company's Annual Report 2026.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

The company addresses sustainability risks and opportunities in an integrated and strategic manner to support its long-term strategy and success.

Practice 4.4

Performance evaluations of the board and senior management include a review of the performance of the board and senior management in addressing the company's material sustainability risks and opportunities.

Application	:	Applied	
Explanation on application of the practice	:	The BNRC conducts an annual review of the effectiveness of the Board, the Board Committees, and the performance of individual Directors. The evaluation process involves each Director and Board Committee member completing separate assessment questionnaires covering various aspects of the Board's and Board Committees' processes, overall effectiveness, and areas for potential improvement. The Board recognises the increasing importance of sustainability within its business operations and has accordingly incorporated sustainability considerations as one of the criteria in the performance evaluations of Board members.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

The company addresses sustainability risks and opportunities in an integrated and strategic manner to support its long-term strategy and success.

Practice 4.5- Step Up

The board identifies a designated person within management, to provide dedicated focus to manage sustainability strategically, including the integration of sustainability considerations in the operations of the company.

Note: The explanation on adoption of this practice should include a brief description of the responsibilities of the designated person and actions or measures undertaken pursuant to the role in the financial year.		
Application	:	Adopted
Explanation on adoption of the practice	:	The Head of GMD Office is the designated person within management responsible for overseeing corporate planning, performance monitoring and reporting, stakeholder management, sustainability management, communications, investor relations, and strategic investment projects to support the Group's long-term growth and objectives.

Intended Outcome

Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.1

The Nomination Committee should ensure that the composition of the board is refreshed periodically. The tenure of each director should be reviewed by the Nomination Committee and annual re-election of a director should be contingent on satisfactory evaluation of the director's performance and contribution to the board.

Application	:	Applied	
Explanation on application of the practice	:	The Board, through the BNRC, conducts an annual evaluation of its composition to assess whether the Board is appropriately structured in terms of size, diversity, independence, and alignment with the Company's objectives and strategic direction. Based on the evaluation results, the BNRC was satisfied with the performance of the Board and Board Committee as a whole, as well as on an individual basis. The Board and Board Committee composition fulfilled the criteria required, possessing the right blend of knowledge, experience, and the appropriate mix of skills.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.2
At least half of the board comprises independent directors. For Large Companies, the board comprises a majority independent directors.

Application	:	Applied	
Explanation on application of the practice	:	As at the date of this Report, the Board comprises eight (8) Directors, consisting of one (1) Independent Non-Executive Chairman, five (5) Independent Non-Executive Directors and two (2) Executive Directors. This composition ensures the presence of independent and objective judgement, enabling a well-balanced leadership structure within the Group. It also provides an effective check and balance mechanism to safeguard the interests of minority shareholders and other stakeholders, while upholding the highest standards of corporate conduct, integrity, and governance.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.3
The tenure of an independent director does not exceed a cumulative term limit of nine years. Upon completion of the nine years, an independent director may continue to serve on the board as a non-independent director.

If the board intends to retain an independent director beyond nine years, it should provide justification and seek annual shareholders' approval through a two-tier voting process.

Application	:	Applied	
Explanation on application of the practice	:	In accordance with the Code and the provisions of the Board Charter, an Independent Director who has served the Company for a cumulative term exceeding nine (9) years may continue to serve on the Board only if redesignated as a Non-Independent Director. However, subject to the assessment and recommendation of the BNRC and with valid justification, the Board may propose that such a Director continues to serve as an Independent Director beyond the nine (9)-year limit, provided that annual shareholders' approval is obtained through a two-tier voting process. Notwithstanding this, an Independent Director shall not serve beyond a cumulative tenure of twelve (12) years. As at the date of this Statement, none of the Independent Non-Executive Directors has served on the Board for a cumulative period of nine (9) years or more.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.4 - Step Up
The board has a policy which limits the tenure of its independent directors to nine years without further extension.

Note: To qualify for adoption of this Step Up practice, a listed issuer must have a formal policy which limits the tenure of an independent director to nine years without further extension i.e. shareholders' approval to retain the director as an independent director beyond nine years.		
Application	:	Not Adopted
Explanation on adoption of the practice	:	

Intended Outcome
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.5
Appointment of board and senior management are based on objective criteria, merit and with due regard for diversity in skills, experience, age, cultural background and gender.

Directors appointed should be able to devote the required time to serve the board effectively. The board should consider the existing board positions held by a director, including on boards of non-listed companies. Any appointment that may cast doubt on the integrity and governance of the company should be avoided.

Application	:	Applied
Explanation on application of the practice	:	The Board is committed to promoting diversity within the boardroom, encompassing a wide range of factors such as industry experience, background, age, cultural background, and gender, while ensuring that there is no discrimination in the selection and appointment of Directors. Although the Board values diversity as a key element of effective governance, appointments are made strictly based on merit, taking into account the candidate's ability to meet the needs and strategic priorities of the Company. The BNRC is responsible for identifying, assessing, and recommending suitable candidates for appointment to the Board. In line with Paragraph 2.20A of the MMLR of Bursa Securities and as outlined in the TOR of the BNRC, the criteria considered include: a) relevant skills, knowledge, expertise, and experience; b) time commitment, character, professionalism, and integrity; c) the number of directorships held outside the Group; and d) any specialist knowledge or technical expertise relevant to the Company's needs. The Board has adopted a Directors' Fit and Proper Policy to ensure that all appointments and re-elections to the Board are guided by key criteria such as character, integrity, experience, competence, time availability, and commitment. This enables Directors to discharge their fiduciary duties and leadership responsibilities effectively and in the best interest of the Group. The policy is available on the Company's website at www.jentayu-sustainables.com. In evaluating candidates for Senior Management positions, the Board and the BNRC consider the current and future challenges and opportunities facing the Group, its leadership requirements, and each candidate's technical capabilities, experience, professional qualifications, and leadership potential. The Group is also committed to ensuring that women candidates are actively sought and considered in

Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.6
In identifying candidates for appointment of directors, the board does not solely rely on recommendations from existing board members, management or major shareholders. The board utilises independent sources to identify suitably qualified candidates.

If the selection of candidates was based on recommendations made by existing directors, management or major shareholders, the Nominating Committee should explain why these source(s) suffice and other sources were not used.

Application :	Applied	
Explanation on application of the practice :	The BNRC is entrusted with the responsibility of identifying and recommending suitable candidates for appointment to the Board. In carrying out this function, the BNRC considers recommendations from shareholders and existing Board members, and where appropriate, may engage independent recruitment firms to source qualified candidates. This authority is expressly provided for in the BNRC's TOR, which have been approved by the Board. Upon receiving nominations or recommendations, the BNRC undertakes a comprehensive evaluation of each candidate's suitability, taking into account factors such as experience, expertise, integrity, and alignment with the Company's strategic direction. Following this assessment, the BNRC will submit its recommendations to the Board, with the final decision on the appointment resting solely with the Board as a whole. The Board and the BNRC remain open to referrals and external sourcing to identify suitably qualified and competent individuals for directorships as and when vacancies or new needs arise.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.7
The board should ensure shareholders have the information they require to make an informed decision on the appointment and reappointment of a director. This includes details of any interest, position or relationship that might influence, or reasonably be perceived to influence, in a material respect their capacity to bring an independent judgement to bear on issues before the board and to act in the best interests of the listed company as a whole. The board should also provide a statement as to whether it supports the appointment or reappointment of the candidate and the reasons why.

Application	:	Applied
Explanation on application of the practice	:	In accordance with the Company's Constitution, one-third (1/3) of the Directors shall retire by rotation at each Annual General Meeting ("AGM"), provided that every Director retires at least once every three (3) years. Directors who retire in accordance with this provision are eligible for re-election and shall remain in office until the conclusion of the AGM at which they retire. The profiles of all Directors, including those standing for re-election, such as their age, nationality, gender, professional qualifications, date of first appointment to the Board, memberships in Board Committees, work experience, conflicts of interest (if any), and shareholdings in the Company, are disclosed in the Directors' Profile section of the Annual Report 2026. During the financial year 2026, the BNRC reviewed the re-election of Directors and submitted its recommendations to the Board for consideration and approval. The evaluation was carried out in accordance with the Directors' Fit and Proper Policy, taking into account factors such as fitness and propriety, conflict of interest or potential conflict, performance, competence, and overall contribution to the Board. Based on the outcome of the assessment and the annual Board evaluation for the financial year ended 30 June 2026, the Board has recommended the re-election of the relevant Directors pursuant to Clause 138 and 145 of the Company's Constitution, for shareholders' approval at the forthcoming AGM in year 2026.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Intended Outcome

Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.8

The Nominating Committee is chaired by an Independent Director or the Senior Independent Director.

Application	:	Applied	
Explanation on application of the practice	:	The BNRC was established with clearly defined Terms of Reference and is chaired by Dato' Azra bin Kamarudin, who is the Independent Director.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.9

The board comprises at least 30% women directors.

Application	:	Departure	
Explanation on application of the practice	:		
Explanation for departure	:	The Board currently has one (1) female directors among its eight (8) members, making up 12.5% of the Board. This complies with Paragraph 15.02 of the MMLR, which stipulates that there must be at least one (1) woman director on the Board for a small listed company. The Board is of the view that, while it is important to promote boardroom diversity in terms of gender, age and ethnicity, the normal selection criteria based on an effective blend of competencies, skills, extensive experience and knowledge to strengthen the Board should remain a priority. The Board opined that given the current state of the Group's business and lifecycle, it is more important to have the right mix of skills on the Board rather than to attaining the 30% threshold. Nevertheless, the Board supports the initiative to include female representation on the Board and has continues on the lookout for potential women Directors and shall appoint additional women Directors as and when suitable candidates are identified.	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.10
The board discloses in its annual report the company's policy on gender diversity for the board and senior management.

Application	:	Departure	
Explanation on application of the practice	:		
Explanation for departure	:	Whilst acknowledging the recommendations of the Code on gender diversity, the Board is of the collective view that there is no immediate necessity to adopt a formal gender diversity policy, as the Group remains committed to providing fair and equal opportunities and to fostering diversity and inclusivity across all levels of the organisation. The BNRC and the Board will continue to consider gender diversity as an important factor in the selection and appointment process for future Board and Senior Management positions, with a view to enhancing female representation on the Board over time. The Board consistently places gender diversity as a key consideration in strengthening the composition and effectiveness of both the Board and its Board Committees. While the Board recognises the value of promoting gender diversity, it remains of the opinion that appointments should primarily be based on merit, taking into account an effective blend of competencies, skills, experience, and knowledge relevant to the Company's strategic needs. This approach ensures that the highest standards of qualification, expertise, and capability are maintained without compromising on merit.	
		Please provide an alternative practice and explain how the alternative practice meets the intended outcome.	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	Please explain the measure(s) the company has taken or intend to take to adopt the practice.	
Timeframe	:	Choose an item.	

Intended Outcome
Stakeholders are able to form an opinion on the overall effectiveness of the board and individual directors.

Practice 6.1
The board should undertake a formal and objective annual evaluation to determine the effectiveness of the board, its committees and each individual director. The board should disclose how the assessment was carried out its outcome, actions taken and how it has or will influence board composition.

For Large Companies, the board engages an independent expert at least every three years, to facilitate objective and candid board evaluation.

Note: For a Large Company to qualify for adoption of this practice, it must undertake annual board evaluation and engage an independent expert at least every three years to facilitate the evaluation.		
Application	:	Applied
Explanation on application of the practice	:	The BNRC conducts an annual review of the effectiveness of the Board, its Committees, and the performance of individual Directors. The evaluation process involves each Director and Committee member completing separate assessment questionnaires designed to evaluate the effectiveness of the Board and its Committees, identify areas for enhancement, and gather constructive feedback for continuous improvement. The performance evaluations were undertaken through a combination of self-assessment and peer review, using structured questionnaires covering key areas such as Board and Committee effectiveness, individual Director performance, and the independence of Independent Directors. The process enabled the collection of valuable feedback, insights, and suggestions for further enhancement of Board performance and governance practices. Based on the outcome of the assessment, both the Board and the BNRC expressed satisfaction with the current composition of the Board, affirming that it comprises a well-balanced mix of high-calibre Directors with the necessary skills, experience, qualifications, capacity, and independence to discharge their fiduciary duties and responsibilities effectively in the best interests of the Group.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Intended Outcome

The level and composition of remuneration of directors and senior management take into account the company's desire to attract and retain the right talent in the board and senior management to drive the company's long-term objectives.

Remuneration policies and decisions are made through a transparent and independent process.

Practice 7.1

The board has remuneration policies and procedures to determine the remuneration of directors and senior management, which takes into account the demands, complexities and performance of the company as well as skills and experience required. The remuneration policies and practices should appropriately reflect the different roles and responsibilities of non-executive directors, executive directors and senior management. The policies and procedures are periodically reviewed and made available on the company's website.

Application	:	Applied
Explanation on application of the practice	:	The Board has established a Remuneration Policy for Directors and Senior Management, which outlines the criteria and framework used in determining and recommending their remuneration. The objective of this Policy is to set out the principles and guidelines for the Board and the BNRC in assessing and determining the remuneration of the Company's Directors and Senior Management. The Policy ensures that remuneration packages are fair, competitive, and aligned with the Group's strategic objectives, taking into consideration the scope, complexity, and responsibilities of the roles, as well as the performance of the Group, and the skills, experience, and contributions of each individual. The BNRC is responsible for assisting the Board in the implementation, review, and administration of this Policy. Its responsibilities include evaluating and recommending the remuneration structure, policies, and levels for Directors and Senior Management to ensure that they remain appropriate, performance-driven, and market-aligned. The Remuneration Policy is available on the Company's website at www.jentayu-sustainables.com.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Intended Outcome

The level and composition of remuneration of directors and senior management take into account the company's desire to attract and retain the right talent in the board and senior management to drive the company's long-term objectives.

Remuneration policies and decisions are made through a transparent and independent process.

Practice 7.2

The board has a Remuneration Committee to implement its policies and procedures on remuneration including reviewing and recommending matters relating to the remuneration of board and senior management.

The Committee has written Terms of Reference which deals with its authority and duties and these Terms are disclosed on the company's website.

Application	:	Applied
Explanation on application of the practice	:	The Board has established a BNRC, which is composed entirely of Independent Non-Executive Directors. The BNRC's key responsibilities include establishing, reviewing, and recommending to the Board the remuneration packages of each Executive Director and Key Senior Management, ensuring that the level of remuneration is fair, competitive, and commensurate with their respective roles, responsibilities, and contributions to the Group's performance. The authority, duties, and responsibilities of the BNRC are clearly set out in its Terms of Reference, which are available on the Company's website at www.jentayu-sustainables.com.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Intended Outcome

Stakeholders are able to assess whether the remuneration of directors and senior management is commensurate with their individual performance, taking into consideration the company's performance.

Practice 8.1

There is detailed disclosure on named basis for the remuneration of individual directors. The remuneration breakdown of individual directors includes fees, salary, bonus, benefits in-kind and other emoluments.

Application	:	Applied
Explanation on application of the practice	:	The detailed disclosure of the remuneration breakdown of individual Directors of the Company received from the Company and the Group during the financial year ended 30 June 2026 are set out as below.

No	Name	Directorate	Company ('000)							Group ('000)						
			Fee	Allowance	Salary	Bonus	Benefits-in-kind	Other emoluments	Total	Fee	Allowance	Salary	Bonus	Benefits-in-kind	Other emoluments	Total
1	Datuk Haji Beroz Nikmal Mirdin	Group Managing Director	-	-	-	-	25	-	-	-	-	1,359	-	25	-	1,384
2	Datin Noor Afzalinah Mohd Afzul Khan	Executive Director	-	-	-	-	-	-	-	-	-	681	-	-	-	681
3	Abdul Halim Jantan	Independent Non-Executive Chairman	120	13	-	-	25	-	-	120	13	-	-	25	-	158
4	Tobias Hjalmar Mangelmann	Independent Non-Executive Director	60	26	-	-	-	-	-	60	26	-	-	-	-	86
5	Ahmad Shahizam Mohd Shariff	Independent Non-Executive Director	64	27	-	-	-	-	-	64	27	-	-	-	-	91
6	Dato' Sri Mohd Kamarudin Md Din	Independent Non-Executive Director	60	21	-	-	-	-	-	60	21	-	-	-	-	81
7	Dato' Azra Kamarudin	Independent Non-Executive Director	60	17	-	-	-	-	-	60	17	-	-	-	-	77
8	Dato Ahmad Rizal Bin Abdul Rahman	Independent Non-Executive Director	20	3	-	-	-	-	-	20	3	-	-	-	-	23
9	Dato' Amiruddin Abdul Satar	Independent Non-Executive Director (Retired)	35	16	-	-	-	-	-	35	16	-	-	-	-	51
10	Pamela Kung Chin Woon	Independent Non-Executive Director (Retired)	30	15	-	-	-	-	-	30	15	-	-	-	-	45

Intended Outcome

Stakeholders are able to assess whether the remuneration of directors and senior management is commensurate with their individual performance, taking into consideration the company's performance.

Practice 8.2

The board discloses on a named basis the top five senior management's remuneration component including salary, bonus, benefits in-kind and other emoluments in bands of RM50,000.

Application	:	Departure	
Explanation on application of the practice	:		
Explanation for departure	:	The Board is of the view that disclosing the remuneration of Senior Management on a named basis would not be in the best interest of the Group, primarily due to confidentiality and security considerations. The Board ensures that the remuneration of Senior Management is competitive in the industry the Company is in and commensurate with the performance of the Company, with due consideration to attracting, retaining and motivating Senior Management to lead and run the Company successfully.	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

No	Name	Position	Company					
			Salary	Allowance	Bonus	Benefits	Other emoluments	Total

Intended Outcome

Stakeholders are able to assess whether the remuneration of directors and senior management is commensurate with their individual performance, taking into consideration the company's performance.

Practice 8.3 - Step Up

Companies are encouraged to fully disclose the detailed remuneration of each member of senior management on a named basis.

Application	:	Not Adopted
Explanation on adoption of the practice	:	

No	Name	Position	Company ('000)					
			Salary	Allowance	Bonus	Benefits	Other emoluments	Total
1	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
2	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
3	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
4	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
5	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here

Intended Outcome
There is an effective and independent Audit Committee.

The board is able to objectively review the Audit Committee's findings and recommendations. The company's financial statement is a reliable source of information.

Practice 9.1
The Chairman of the Audit Committee is not the Chairman of the board.

Application	:	Applied	
Explanation on application of the practice	:	The Chairman of the Board Audit and Risk Committee is Ahmad Shahizam Mohd Shariff, and he is not the Chairman of the Board.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
There is an effective and independent Audit Committee.

The board is able to objectively review the Audit Committee's findings and recommendations. The company's financial statement is a reliable source of information.

Practice 9.2
The Audit Committee has a policy that requires a former partner of the external audit firm of the listed company to observe a cooling-off period of at least three years before being appointed as a member of the Audit Committee.

Application	:	Applied	
Explanation on application of the practice	:	The Company places strong emphasis on maintaining the independence and objectivity of the BARC. None of the current BARC members are former key audit partners of the Company's external audit firm. In accordance with the Company's External Auditors Policy, no former partner of the external audit firm or its affiliate firms (including those involved in advisory or tax consulting services) shall be appointed as a member of the BARC unless a cooling-off period of at least three (3) years has been observed. This policy reinforces the Company's commitment to upholding the integrity and independence of the BARC. The External Auditors Policy is available on the Company's website at www.jentayu-sustainables.com.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
There is an effective and independent Audit Committee.

The board is able to objectively review the Audit Committee's findings and recommendations. The company's financial statement is a reliable source of information.

Practice 9.3
The Audit Committee has policies and procedures to assess the suitability, objectivity and independence of the external auditor to safeguard the quality and reliability of audited financial statements.

Application	:	Applied
Explanation on application of the practice	:	The BARC has established clear policies and procedures to review and assess the appointment and re-appointment of the External Auditors, focusing on their suitability, objectivity, and independence. The BARC conducts an annual assessment of the External Auditors' performance and independence. As part of this process, the External Auditors provide a written assurance confirming that they have remained independent throughout the audit engagement, in accordance with the independence criteria set by the International Federation of Accountants (IFAC) and the Malaysian Institute of Accountants (MIA). For the financial year ended 30 June 2026, the BARC reviewed and assessed the performance, objectivity, and independence of the External Auditors, including the extent of non-audit services rendered. The BARC was satisfied that such services did not compromise the auditors' independence and objectivity. The External Auditors Policy, which provides detailed guidelines and procedures for the assessment, is available on the Company's website at www.jentayu-sustainables.com.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Intended Outcome
There is an effective and independent Audit Committee.

The board is able to objectively review the Audit Committee's findings and recommendations. The company's financial statement is a reliable source of information.

Practice 9.4 - Step Up
The Audit Committee should comprise solely of Independent Directors.

Application	:	Adopted
Explanation on adoption of the practice	:	The BARC comprises solely Independent Directors, ensuring a strong element of independence that enables the Committee to provide effective oversight and exercise objective and impartial judgement in discharging its duties.

Intended Outcome
There is an effective and independent Audit Committee.

The board is able to objectively review the Audit Committee's findings and recommendations. The company's financial statement is a reliable source of information.

Practice 9.5
Collectively, the Audit Committee should possess a wide range of necessary skills to discharge its duties. All members should be financially literate, competent and are able to understand matters under the purview of the Audit Committee including the financial reporting process.

All members of the Audit Committee should undertake continuous professional development to keep themselves abreast of relevant developments in accounting and auditing standards, practices and rules.

Application :	Applied	
Explanation on application of the practice :	The Board is of the view that the members of the BARC collectively possess the necessary accounting, financial management, and related expertise to enable the Committee to effectively discharge its responsibilities. This includes assisting the Board in providing oversight of Management's design, implementation, and monitoring of the Group's risk management and internal control systems. To remain abreast of current developments in financial reporting and accounting standards, members of the BARC regularly attend relevant training programmes and professional briefings. Updates on the Companies Act 2016, new Financial Reporting Standards (FRS), and Malaysian Accounting Standards Board (MASB) Standards and Interpretations are also presented by the External Auditors during the annual Audit Planning sessions at BARC meetings.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome
Companies make informed decisions about the level of risk they want to take and implement necessary controls to pursue their objectives.

The board is provided with reasonable assurance that adverse impact arising from a foreseeable future event or situation on the company's objectives is mitigated and managed.

Practice 10.1
The board should establish an effective risk management and internal control framework.

Application	:	Applied
Explanation on application of the practice	:	The Board acknowledges its overall responsibility for maintaining a sound system of internal control to safeguard shareholders' investments and the Group's assets. Accordingly, the Directors are committed to ensuring that an effective and reliable internal control framework is established and maintained throughout the Group. The Board confirms that there is an ongoing process in place for identifying, analysing, evaluating, managing, and monitoring the significant risks faced by the Group. This process is subject to regular review by the Board to ensure its adequacy and effectiveness and is conducted in accordance with the Statement on Risk Management and Internal Control: Guidelines for Directors of Listed Issuers. Further details on the Group's risk management framework and internal control system are provided in the Statement on Risk Management and Internal Control of the Company's Annual Report 2026.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Intended Outcome
Companies make informed decisions about the level of risk they want to take and implement necessary controls to pursue their objectives.

The board is provided with reasonable assurance that adverse impact arising from a foreseeable future event or situation on the company's objectives is mitigated and managed.

Practice 10.2
The board should disclose the features of its risk management and internal control framework, and the adequacy and effectiveness of this framework.

Application	:	Applied	
Explanation on application of the practice	:	The key features of the Company's risk management and internal control framework, including their adequacy and effectiveness, are detailed in the Statement on Risk Management and Internal Control of the Company's Annual Report 2026.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
Companies make informed decisions about the level of risk they want to take and implement necessary controls to pursue their objectives.

The board is provided with reasonable assurance that adverse impact arising from a foreseeable future event or situation on the company's objectives is mitigated and managed.

Practice 10.3 - Step Up
The board establishes a Risk Management Committee, which comprises a majority of independent directors, to oversee the company's risk management framework and policies.

Application	:	Adopted
Explanation on adoption of the practice	:	The Board has established a Board Risk Committee ("BRC"), comprising solely Independent Directors, to oversee the Group's risk management framework and policies. During Financial Year 2026, the BRC has merged with the Board Audit Committee and formed Board Audit and Risk Committee. The TOR of the BARC is available on the Company's website at www.jentayu-sustainables.com, while further details on the Group's Enterprise Risk Management (ERM) Framework are provided in the Statement on Risk Management and Internal Control and the Board Risk Committee Report in the Company's Annual Report 2026.

Intended Outcome

Companies have an effective governance, risk management and internal control framework and stakeholders are able to assess the effectiveness of such a framework.

Practice 11.1

The Audit Committee should ensure that the internal audit function is effective and able to function independently.

Application	:	Applied
Explanation on application of the practice	:	The internal audit function of the Group is carried out in-house by the Internal Audit Department ("IAD"), an independent function established to assess the adequacy and effectiveness of the Group's internal control systems. The IAD operates in accordance with the standards and guidelines of the Institute of Internal Auditors ("IIA"). The primary role of the IAD is to provide the BAC with independent and objective assurance on the effectiveness of the Group's system of internal control and the level of compliance with established policies, procedures, and relevant statutory requirements across the Group. The IAD adopts a risk-based audit approach, conducting audits on the head office and subsidiaries based on the approved Internal Audit Plan, as well as on an ad hoc basis when necessary. The audit scope covers key areas such as operations, finance, accounting, and investigations. Further details of the IAD's activities are disclosed in the Board Audit and Risk Committee Report within the Company's Annual Report 2026.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Intended Outcome

Companies have an effective governance, risk management and internal control framework and stakeholders are able to assess the effectiveness of such a framework.

Practice 11.2

The board should disclose–

- whether internal audit personnel are free from any relationships or conflicts of interest, which could impair their objectivity and independence;
- the number of resources in the internal audit department;
- name and qualification of the person responsible for internal audit; and
- whether the internal audit function is carried out in accordance with a recognised framework.

Application	:	Applied	
Explanation on application of the practice	:	The personnel of the IAD are free from any relationship or conflict of interest that could impair their objectivity and independence. The independence of the internal audit function is demonstrated through its direct reporting line to the BARC. The Head of Internal Audit is granted unrestricted access to meet with the BARC without the presence of Management, ensuring full transparency and independence in audit reporting. The internal auditors have unrestricted access to all entities within the Group, including relevant records, systems, and personnel, to enable them to perform their duties effectively. The IAD is staffed by three (3) qualified and experienced internal audit personnel, led by Puan Norshakira binti Muhammad Sakir, an internal auditor with 14 years of experience in internal and external auditing across various industries, including trading, postal services, aviation, and trusteeship. Puan Norshakira is also an Associate Member of the IIA. The internal audit function operates in accordance with the International Professional Practices Framework (IPPF) issued by the IIA, ensuring adherence to globally recognised standards of internal auditing.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

There is continuous communication between the company and stakeholders to facilitate mutual understanding of each other's objectives and expectations.

Stakeholders are able to make informed decisions with respect to the business of the company, its policies on governance, the environment and social responsibility.

Practice 12.1

The board ensures there is effective, transparent and regular communication with its stakeholders.

Application	:	Applied
Explanation on application of the practice	:	The Board recognises the importance of transparency and accountability to the Company's stakeholders and acknowledges the need for shareholders to be kept informed of all material developments affecting the Group. To this end, the Board ensures that clear, comprehensive, and timely information is communicated to stakeholders through various disclosures and announcements, including quarterly and annual financial results, which provide investors with up-to-date insights into the Group's performance. To maintain the quality, consistency, and reliability of communications, all public announcements undergo a rigorous internal review process to ensure accuracy, objectivity, and compliance with the MMLR. The Group also adheres to the Corporate Disclosure Guide issued by Bursa Securities in preparing and releasing its disclosures. All announcements to Bursa Securities, as well as other relevant corporate information, are made available on the Company's official website at www.jentayu-sustainables.com ,ensuring easy access for shareholders, investors, and the public. The AGM and any Extraordinary General Meeting (EGM) serve as the principal platforms for dialogue with shareholders, allowing for effective two-way communication and constructive engagement. During these meetings, shareholders are encouraged to participate actively and are given the opportunity to raise questions, which the Directors and Management address during the designated question-and-answer session. Key matters discussed at the AGMs are subsequently made available for reference on the Company's website. While the Company strives to provide as much information as possible to shareholders and stakeholders, it remains mindful of the legal and regulatory requirements governing the disclosure of material and price-sensitive information, ensuring that all communications are made responsibly and in compliance with applicable laws.

Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome

There is continuous communication between the company and stakeholders to facilitate mutual understanding of each other's objectives and expectations.

Stakeholders are able to make informed decisions with respect to the business of the company, its policies on governance, the environment and social responsibility.

Practice 12.2

Large companies are encouraged to adopt integrated reporting based on a globally recognised framework.

Application	:	Not applicable – Not a Large Company	
Explanation on application of the practice	:		
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
Shareholders are able to participate, engage the board and senior management effectively and make informed voting decisions at General Meetings.

Practice 13.1
Notice for an Annual General Meeting should be given to the shareholders at least 28 days prior to the meeting.

Application	:	Departure	
Explanation on application of the practice	:		
Explanation for departure	:	The notice of 50th Annual General Meeting held on 4 December 2025 was issued to shareholder on 12 November 2025 which is less that twenty-eight (28) days prior to the meeting.	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

Shareholders are able to participate, engage the board and senior management effectively and make informed voting decisions at General Meetings.

Practice 13.2

All directors attend General Meetings. The Chair of the Audit, Nominating, Risk Management and other committees provide meaningful response to questions addressed to them.

Application	:	Applied	
Explanation on application of the practice	:	All Directors were present at the Company's 50th AGM held on 4 December 2025. The presence of all Directors presented opportunities for the shareholders to engage with each Director. Also, it allowed the shareholders to raise questions and concerns to the Directors directly.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
Shareholders are able to participate, engage the board and senior management effectively and make informed voting decisions at General Meetings.

Practice 13.3
Listed companies should leverage technology to facilitate–

- voting including voting in absentia; and
- remote shareholders' participation at general meetings.

Listed companies should also take the necessary steps to ensure good cyber hygiene practices are in place including data privacy and security to prevent cyber threats.

Application	:	Departure	
Explanation on application of the practice	:		
Explanation for departure	:	In compliance with the MMLR, the Company conducted poll voting for all resolutions tabled at its 50th AGM held on 4 December 2025, ensuring a fair and transparent voting process. To enhance efficiency and accuracy, the Company utilised electronic voting devices during the AGM. A Poll Administrator was appointed to manage the polling process, while an independent scrutineer was engaged to verify and validate the results. The outcome of each resolution, including the total number of votes cast for and against as well as the corresponding percentages, was announced at the meeting and subsequently announced via Bursa Securities for shareholders' reference.	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

Shareholders are able to participate, engage the board and senior management effectively and make informed voting decisions at General Meetings.

Practice 13.4

The Chairman of the board should ensure that general meetings support meaningful engagement between the board, senior management and shareholders. The engagement should be interactive and include robust discussion on among others the company's financial and non-financial performance as well as the company's long-term strategies. Shareholders should also be provided with sufficient opportunity to pose questions during the general meeting and all the questions should receive a meaningful response.

Note: The explanation of adoption of this practice should include a discussion on measures undertaken to ensure the general meeting is interactive, shareholders are provided with sufficient opportunity to pose questions and the questions are responded to.		
Application	:	Applied
Explanation on application of the practice	:	The AGM serves as an important platform for the Board to engage directly with shareholders and foster meaningful dialogue. At the 50th AGM held on 4 December 2025, all Directors were present in person and took the opportunity to interact directly with shareholders. The Chairman ensured that shareholders were provided with ample time and opportunity to raise questions and express their views during the question-and-answer session. The Directors actively addressed queries raised by shareholders on matters concerning the Company's operations and performance. In addition, representatives from the External Auditors were also in attendance to respond to any audit-related questions, if any, ensuring transparency and comprehensive communication with shareholders.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Intended Outcome

Shareholders are able to participate, engage the board and senior management effectively and make informed voting decisions at General Meetings.

Practice 13.5

The board must ensure that the conduct of a virtual general meeting (fully virtual or hybrid) support meaningful engagement between the board, senior management and shareholders. This includes having in place the required infrastructure and tools to support among others, a smooth broadcast of the general meeting and interactive participation by shareholders. Questions posed by shareholders should be made visible to all meeting participants during the meeting itself.

Note: The explanation of adoption of this practice should include a discussion on measures undertaken to ensure the general meeting is interactive, shareholders are provided with sufficient opportunity to pose questions and the questions are responded to. Further, a listed issuer should also provide brief reasons on the choice of the meeting platform.			
Application	:	Not applicable – only physical general meetings were conducted in the financial year	
Explanation on application of the practice	:		
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

Shareholders are able to participate, engage the board and senior management effectively and make informed voting decisions at General Meetings.

Practice 13.6

Minutes of the general meeting should be circulated to shareholders no later than 30 business days after the general meeting.

Note: The publication of Key Matters Discussed is not a substitute for the circulation of minutes of general meeting.		
Application :	Applied	
Explanation on application of the practice :	The Minutes of the 50th AGM, which included questions raised by shareholders, the Company's responses, and the voting results, were made available to shareholders within thirty (30) business days after the conclusion of the meeting. These Minutes can be accessed by shareholders and the public on the Company's official website at https://jentayu-sustainables.com/sustainability//#governance, ensuring transparency and continuous engagement with stakeholders.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

SECTION B – DISCLOSURES ON CORPORATE GOVERNANCE PRACTICES PERSUANT CORPORATE GOVERNANCE GUIDELINES ISSUED BY BANK NEGARA MALAYSIA

Disclosures in this section are pursuant to Appendix 4 (Corporate Governance Disclosures) of the Corporate Governance Guidelines issued by Bank Negara Malaysia. This section is only applicable for financial institutions or any other institutions that are listed on the Exchange that are required to comply with the above Guidelines.

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