JENTAYU
SUSTAINABLES




# JENTAYU SUSTAINABLES BERHAD
## SUSTAINABILITY REPORT

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### JENTAYU ANNUAL REPORT 2026

For a comprehensive overview of our financial performance, corporate governance, and business operations, please refer to our Annual Report. Together with this Sustainability Report, it provides a holistic view of our strategy, performance, and long-term value creation.

Both reports are designed to complement each other, offering stakeholders a complete understanding of how we create sustainable value while delivering business growth.



# ABOUT THE REPORT



# ABOUT THE REPORT

JENTAYU Sustainables Berhad ("JENTAYU"or "the Group") is pleased to present its fifth standalone Sustainability Report 2026 ("SR" or "this Report") for the financial year ("FY") 2026. This Report highlights JENTAYU's continued progress in implementing its sustainability strategies within Malaysia and reflects the Group's ongoing journey in creating long-term value.

## SCOPE AND BOUNDARIES

The scope of this SR covers the Group's Renewable Energy, Healthcare and Trading businesses for the financial year from 1 July 2025 to 30 June 2026 ("FY 2026"), unless otherwise stated.

The reporting boundary covers the following principal locations during FY 2026:

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

The Healthcare business remained part of the Group throughout FY 2026 and is therefore included within the reporting scope. Following the end of the financial year, the Group completed the disposal of its Healthcare business in August 2026.

Relevant sustainability data from these locations is consolidated and reported where applicable, with up to three years of historical performance presented where available.

In FY 2026, the Group expanded the coverage of Scope 3 Category 1: Purchased Goods and Services to include a broader range of procurement-related activities, while continuing to report Category 5: Waste Generated in Operations, Category 6: Business Travel, Category 7: Employee Commuting and Category 13: Downstream Leased Assets. This enhancement provides broader visibility of the Group's indirect emissions across its operations and value chain.

## FRAMEWORK AND GUIDELINES

This Report aligns with the following local and international standards and guidelines:

- Bursa Malaysia Securities Berhad's ("Bursa Securities") Main Market Listing Requirements ("MMLR");
- Malaysian Code on Corporate Governance 2021 ("MCCG") and;
- Global Reporting Initiative ("GRI") Universal Standards (2021).

## PROGRESS TOWARDS INTERNATIONAL FINANCIAL REPORTING ALIGNMENT

JENTAYU recognises the increasing importance of the International Financial Reporting Standards ("IFRS") for sustainability disclosures, particularly IFRS S1: General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2: Climate-related Disclosures. These standards form part of Malaysia's National Sustainability Reporting Framework ("NSRF"), which introduces a phased approach towards enhanced sustainability-related disclosures among listed companies.

The Group is preparing for the progressive adoption of IFRS S1 and IFRS S2 requirements over the applicable transition period. During FY 2026, JENTAYU focused on strengthening the underlying processes, data availability and reporting practices required to support future alignment.

As part of these preparatory efforts, the Group expanded its Scope 3 GHG emissions disclosure in FY 2026 to include Category 1: Purchased Goods and Services, in addition to the Scope 3 categories previously reported. This represents one of the steps undertaken to improve the completeness and quality of sustainability-related information.

Moving forward, JENTAYU will continue to progressively strengthen its sustainability reporting practices and prepare for alignment with IFRS S1 and IFRS S2 in accordance with the applicable implementation timeline.

## ASSURANCE STATEMENT

To strengthen the credibility and reliability of the disclosures presented in this Report, selected sustainability information has been subject to an internal review by JENTAYU's Internal Audit function. The reviewed disclosures were subsequently presented to and endorsed by the Group's Board Audit and Risk Committee ("BARC"), providing an additional level of oversight over the accuracy and completeness of the reported information in line with the Group's governance practices.

## BOARD APPROVAL

The Board of Directors ("the Board") has reviewed and approved this Report and is satisfied that it provides a fair and balanced representation of the Group's sustainability performance for FY 2026. The Board acknowledges its responsibility for overseeing the preparation of this Report and ensuring that the disclosures are presented in accordance with the Group's established governance practices and internal reporting processes.

## FORWARD-LOOKING STATEMENTS

This Report contains forward-looking statements concerning JENTAYU's financial position, performance, operations, strategic direction, and business prospects. These statements reflect the Group's current expectations and assumptions at the time of publication and are considered reasonable based on the information available.

However, forward-looking statements are inherently subject to risks, uncertainties, and changes in circumstances, many of which may be beyond the Group's control. As a result, actual outcomes, performance, or developments may differ materially from those anticipated, expressed, or implied in such statements.

## FEEDBACK

JENTAYU welcomes feedback from stakeholders on this Report and the Group's sustainability disclosures. Stakeholder perspectives remain valuable in helping the Group continuously improve the quality, relevance, and transparency of its sustainability practices and reporting.

Stakeholders are encouraged to share their views, comments, or suggestions with the Strategy and Sustainability Department at



# ABOUT JENTAYU

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