

APPROACH TO SUSTAINABILITY



HOW THE GROUP CREATES VALUE FOR ITS STAKEHOLDERS



At JENTAYU, our vision and mission continue to shape how we create sustainable value for stakeholders, with a focus on advancing the renewable energy transition while maintaining responsible and transparent business practices.

Our approach is centred on three key priorities:

ADVANCING THE ENERGY TRANSITION

Through our renewable energy initiatives, we aim to support energy security, affordability and sustainability. Our 162 MW Project Oriole remains central to this ambition. Subsequent to FY 2026, the Financial Close Date was extended to 30 June 2027, while the SCOD was extended to 31 December 2030. Once operational, the project is expected to strengthen Sabah's electricity supply while reducing reliance on fossil fuel-based generation.

We continue to work closely with Sabah Electricity Sdn. Bhd. ("SESB") and the ECoS to advance the project in line with state and national energy priorities. Project Oriole also supports the objectives of the National Energy Transition Roadmap ("NETR") and the Sabah Energy Roadmap and Master Plan ("SE-RAMP") 2040.

STRENGTHENING GOVERNANCE AND RESPONSIBLE PRACTICES

Strong governance remains fundamental to the way we operate. The Board maintains oversight of sustainability and climate-related matters, supporting their consideration within the Group's strategic and operational decision-making. For Project Oriole, the Group continues to uphold applicable environmental and regulatory requirements, including commitments arising from its Environmental Impact Assessment ("EIA"). The Group is also progressing efforts to align the project with the Equator Principles ("EP"), a risk management framework used by financial institutions to assess and manage environmental and social risks in project financing, reinforcing its approach to responsible environmental and social risk management. Our policies on Occupational Safety and Health ("OSH") and Human Rights continue to guide responsible practices across the Group.

ENGAGING STAKEHOLDERS PROACTIVELY

We continue to promote transparency through regular sustainability disclosures and ongoing engagement with our stakeholders. Feedback received through our engagement channels helps us understand stakeholder expectations and refine our sustainability approach where appropriate. Building on the materiality reassessment and stakeholder engagement undertaken in 2025, the Group continues to use these insights to ensure that its sustainability priorities remain relevant to the business and its stakeholders.

ii SUSTAINABILITY FRAMEWORK

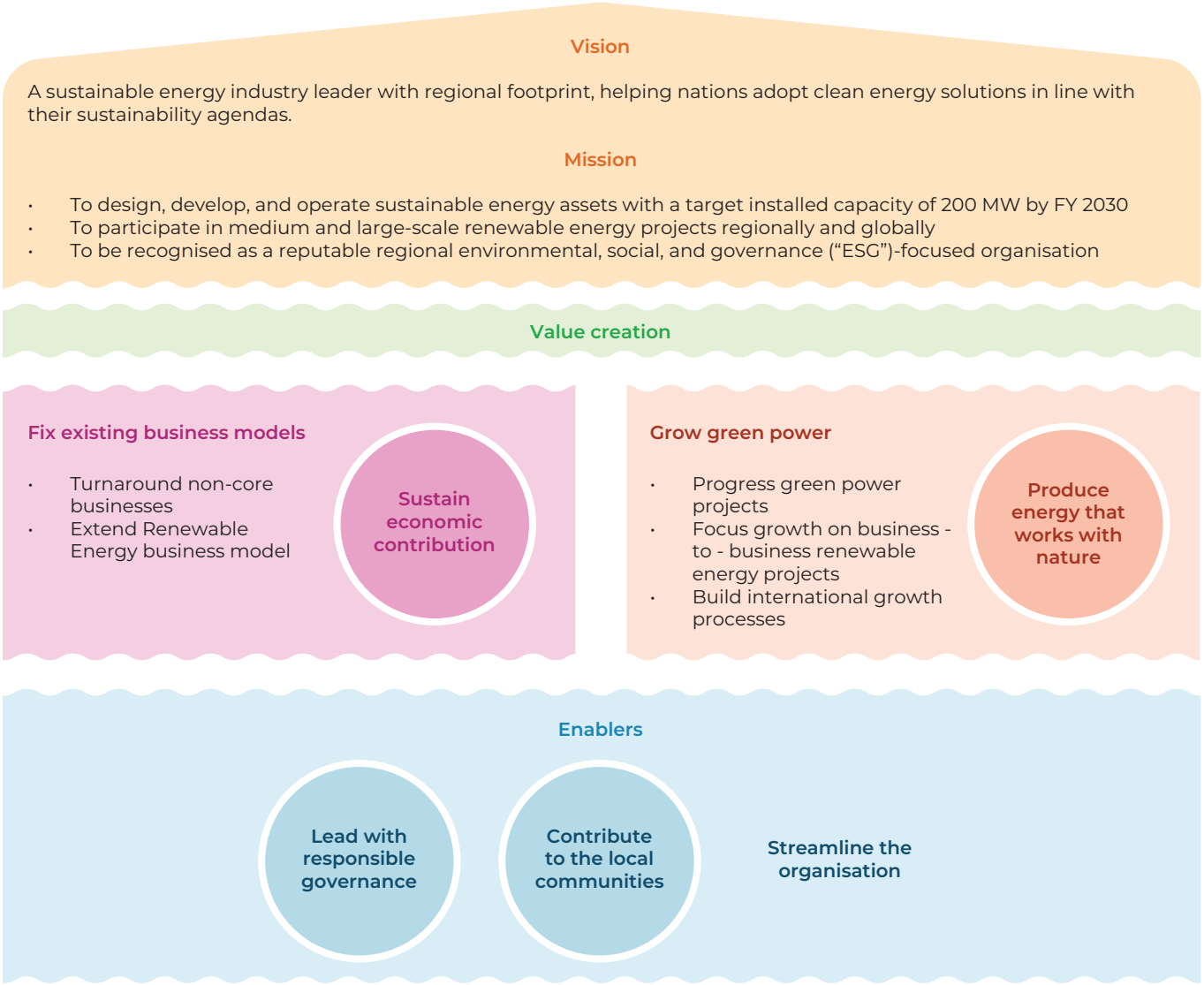


Diagram 2: Sustainability Framework

The Group's sustainability framework remains aligned with JENTAYU's mission and business strategy to support long-term value creation. It is anchored on two main pillars: Fixing Existing Business Models and Growing Green Power, supported by three key enablers: responsible governance, community contribution, and organisational efficiency.

The framework continues to guide how the Group manages its material ESG matters. (Refer to Diagram 2 for the sustainability framework.

- **Fixing Existing Business Models**
  - We continue to review and refine our existing businesses to strengthen resilience and sharpen the Group's strategic focus. During the year, JENTAYU progressed the disposal of its Healthcare business, with the transaction subsequently completed in August 2026. The Trading division also continued to broaden its activities through complementary business opportunities, supporting a more focused and sustainable business portfolio.
- **Growing Green Power**
  - Our flagship 162 MW Project Oriole in Sabah remains central to JENTAYU's renewable energy growth strategy. The Project Financial Close Date was extended to 30 June 2027, while the SCOD was extended to 31 December 2030. In parallel, JENTAYU continues to explore opportunities across solar, battery storage, waste-to-energy, biogas and biomass, while expanding its participation in green attribute solutions, currently through RECs, with potential to broaden into other environmental market instruments over time.

Legend: Key material matter

iii SUSTAINABILITY GOVERNANCE

STRENGTHENING ACCOUNTABILITY THROUGH SUSTAINABILITY GOVERNANCE

JENTAYU continues to maintain a structured sustainability governance framework to support effective oversight, accountability and implementation of the Group's sustainability priorities. The Board remains ultimately responsible for providing strategic direction and oversight, including the consideration of material sustainability-related risks and opportunities that may affect the Group's business, strategy and long-term value creation.

At the Board level, oversight is supported by the Board Audit and Risk Committee ("BARC") and the Board Sustainability Committee ("BSC"). During FY 2026, the Group consolidated the former BAC and Board Risk Committee ("BRC") into the BARC to provide more integrated oversight of financial, operational, risk and sustainability-related matters. This helps strengthen coordination across key areas of governance and supports a more holistic approach to managing risks and opportunities.

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

Following the revision of the Terms of Reference ("TOR") for the BSC, SSC and SWG in FY 2025, the Group continues to operate within a governance structure that is progressively aligned with evolving sustainability disclosure expectations, including the oversight of sustainability-related risks and opportunities. The TORs remain subject to periodic review to ensure continued relevance as the Group advances its sustainability reporting practices.

Diagram 3 illustrates the Group's sustainability governance structure and the respective levels of oversight and implementation.



Diagram 3: Sustainability Governance Structure

BOARD SUSTAINABILITY COMMITTEE

The BSC plays a key role in overseeing JENTAYU's sustainability agenda on behalf of the Board. As the dedicated Board-level sustainability committee, the BSC provides strategic guidance and oversees how sustainability- and climate-related risks and opportunities are considered within the Group's strategy, governance, risk management and reporting processes.

During FY 2026, the composition of the BSC was refreshed, with the Chairman remaining in place and two new members appointed to the Committee. The revised composition continues to support effective Board-level oversight of the Group's sustainability agenda.

The BSC also reviews and recommends the Group's SR for Board approval, with focus on the quality, reliability and completeness of sustainability disclosures. In addition, the Committee provides oversight of sustainability-related policies, targets and performance, and monitors progress against the Group's key sustainability priorities.

To support effective oversight, the BSC receives regular updates from the SSC and Strategy and Sustainability Department on sustainability -related risks and opportunities, Key Performance Indicators ("KPIs"), regulatory developments and ongoing initiatives. Material matters requiring further consideration may be escalated to the Board and, where relevant, incorporated into the Group's enterprise risk management ("ERM") process.

The BSC also supports continued development of sustainability knowledge and competencies among the Board and senior management. Relevant training and external briefings are provided from time to time to strengthen understanding of areas such as energy transition, climate-related risks, stakeholder expectations and evolving sustainability disclosure requirements.

In carrying out its responsibilities, the BSC:

- Oversees the alignment of relevant projects and initiatives with national and state energy transition priorities, including the NETR and SE-RAMP 2040.
- Reviews the adequacy of sustainability- and climate-related disclosures and supports the Group's progressive alignment with evolving disclosure requirements, including IFRS S1 and IFRS S2.
- Monitors performance across key sustainability areas, including emissions management, environmental protection, community contribution, human rights and workforce well-being.
- Reviews sustainability-related targets and monitors progress against KPIs to support accountability and continuous improvement.



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 the management level and is responsible for translating the Board's sustainability direction into coordinated actions across the Group. Chaired by the GMD, the SSC comprises members of senior management who oversee key areas of JENTAYU's operations, helping to ensure that sustainability considerations are incorporated into business planning and implementation.

The SSC reviews sustainability strategies, targets and performance, and considers sustainability- and climate-related risks and opportunities that may be relevant to the Group. It also oversees related action plans and reviews the SR to support the accuracy, completeness and reliability of disclosures, including the Group's progressive alignment with evolving sustainability reporting requirements.

The SSC meets on a quarterly basis and reports key developments, matters for consideration and recommendations to the BSC. Through these discussions, the SSC considers both business and sustainability priorities to support balanced and informed decision-making.

Management oversight is further supported by internal controls and reporting procedures designed to maintain the quality of sustainability information. The Strategy and Sustainability Department coordinates data validation, cross-functional verification and internal review processes, with relevant sustainability information also supported by the Group's ERM and internal audit 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 Operations (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 GMD 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.

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

Social responsibility

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

Ethics and compliance

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

Environmental stewardship

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

iv STAKEHOLDER ENGAGEMENT

ENGAGING STAKEHOLDERS TO VALIDATE PRIORITIES

Building strong and trusted relationships with stakeholders remains an important part of JENTAYU's approach to sustainable value creation. The Group continues to engage with its key stakeholder groups through existing communication channels to understand their expectations, concerns and areas of interest.

No formal stakeholder materiality assessment was conducted in FY 2026, as there were no significant changes to the Group's operations or overall business direction that would warrant a reassessment. The Group therefore continued to rely on the outcomes of the stakeholder engagement exercise conducted in FY 2025, which remain relevant to JENTAYU's current sustainability priorities.

The FY 2025 engagement findings continue to inform the Group's material matters and sustainability focus areas. Looking ahead, JENTAYU intends to undertake a more comprehensive materiality reassessment as it progresses towards greater alignment with IFRS S1 and IFRS S2, including a stronger focus on identifying and assessing sustainability-related risks and opportunities that may affect the Group's business and long-term value creation.

Details of the existing material matters and their relevance to the Group are presented in the Material Matters section of this Report.

WHO ARE THE GROUP'S STAKEHOLDERS

With the Group's transformation and focus on Renewable Energy, six priority stakeholder groups have been identified:



Policymakers and regulatory bodies



Shareholders, investors, and joint venture partners



Local communities at project locations



Current and future employees



Opinion shapers (non-governmental organisations)



Suppliers

Policymakers and regulatory bodies

How engagement is conducted

Ongoing

- Participation in government and regulatory activities
- Print, digital and social media updates

As needed

- Emails, scheduled and ad-hoc meetings
- Announcements via Bursa Securities, email and corporate website (www.jentayu-sustainables.com).

Key areas of interest

- Alignment of projects with national and state energy and economic priorities, including regulatory approvals, licences and Power Purchase Agreements ("PPAs")
- Contribution towards the energy trilemma of security, affordability and sustainability
- Compliance with applicable laws, regulations and project requirements to support operational resilience and project delivery
- Effective engagement on regulatory and commercial matters that may affect project viability, including changes in taxation, tariffs and project timelines

JENTAYU's response

- Align Project Oriole with key national and state energy policies, including the NETR and SE-RAMP 2040
- Maintain regular engagement with SESB, ECoS and relevant authorities on regulatory, commercial and project requirements
- Address the impact of the expanded Sales and Service Tax ("SST") on construction services through engagement with the relevant parties, including the revision of the provisional tariff from 31.50 sen/kWh to 32.04 sen/kWh
- Continue to progress the necessary PPA and project arrangements in line with the revised commercial terms and schedule
- Maintain compliance with applicable regulatory and governance requirements, while promoting transparent communication with regulators

Shareholders, investors and joint venture partners

How engagement is conducted

Annually

- Annual General Meeting ("AGM"), Extraordinary General Meeting ("EGM"), Annual Report and SR

As needed

- Bursa announcements (such as quarterly financial reports), email updates and corporate website disclosures

Key areas of interest

- Financial performance and project returns
- Strong governance practices
- Sustainable business model and long-term strategy

JENTAYU's response

- Enhance transparency of financial performance and strategy execution through timely communication and expanding scope of sustainability disclosures
- Provide regular updates via the corporate website and Bursa announcements
- Uphold high standards of governance across operations and supply chain to build investor confidence

Local communities at project locations

How engagement is conducted

Ongoing
- Print and digital communications, scheduled and ad-hoc meetings with community coordinators

Quarterly
- Community programmes and Corporate Social Responsibility ("CSR") initiatives

As needed
- Strategic and ad-hoc meetings with community representatives

Key areas of interest

- Positive project impacts, including environmental protection, pollution prevention and waste management
- Support for local community development through infrastructure, employment and other socioeconomic opportunities
- Respect for local customs, traditions and cultural values
- Effective management of community health, safety and social risks throughout project development

JENTAYU's response

- Community engagement within the Project Oriole locality to better understand local needs and concerns
- Maintain a Community Health and Safety Plan ("CHSP") to guide the management of potential impacts on surrounding communities
- Support selected local events and community activities through participation and contributions
- Ongoing efforts to align Project Oriole with the EP, including the strengthening of environmental and social management practices relevant to affected communities

Current and future employees

How engagement is conducted

Quarterly
- Townhalls and organisational culture surveys

Weekly
- Monday breakfast sessions

As needed
- Day-to-day interactions and engagement activities

Key areas of interest

- Fair and competitive compensation
- Safe and conducive working conditions
- Positive workplace culture and employee well-being

JENTAYU's response

- Promote transparent communication by keeping employees informed about the Group's direction and performance
- Ensure equal and fair employment opportunities without discrimination
- Invest in human capital through training, engagement programmes and health-focused initiatives
- Provide accessible grievance channels through the Human Resource Department to address employee concerns

Opinion shapers (non-governmental organisations)

How engagement is conducted

Ongoing
- Print and digital communication

Quarterly
- CSR events and collaborative activities

As needed
- Strategic and ad-hoc meetings at project sites

Key areas of interest

- Sustainability and carbon reduction initiatives, including renewable energy and biodiversity conservation
- Community well-being and socio-economic development
- Support for local communities through partnerships and outreach

JENTAYU's response

- Partner with NGOs to support community well-being initiatives, including education and social development programmes
- Engage NGOs at project sites for collaboration on sustainability and community-related matters
- Maintain regular dialogue with NGOs to strengthen partnerships and address issues concerning sustainability and local communities

Suppliers

How engagement is conducted

Ongoing
- Emails and meetings

Quarterly
- Site visits

As needed
- Day-to-day interactions during project delivery

Key areas of interest

- Quality, cost and timely delivery of project components
- Financial stability of suppliers and service providers to ensure project bankability
- Governance and integrity of the procurement process
- Collaboration on sustainability initiatives, including the management and reduction of Scope 3 emissions within the supply chain

JENTAYU's response

- Ensure transparent procurement procedures through the Green Procurement Policy and a formal tender committee
- Require suppliers to comply with contractual terms and the Group's published policies
- Maintain regular oversight of supplier performance, financial health and integrity standards to safeguard project delivery

V MATERIAL MATTERS

WHAT MATTERS TO JENTAYU

JENTAYU continues to recognise the importance of identifying sustainability matters that are relevant to both the Group and its stakeholders. As no significant changes occurred in the Group's business direction during FY 2026, the material matters identified through the FY 2025 materiality assessment remain applicable and continue to guide the Group's sustainability priorities.

The Group will continue to monitor these matters through its sustainability governance structure while preparing for a broader reassessment in the future. This will include greater consideration of sustainability-related risks and opportunities in line with the evolving requirements of IFRS S1 and IFRS S2.

For FY 2026, the existing material matters remain embedded within JENTAYU's sustainability strategy, management approach and reporting.

THE GROUP'S MATERIALITY ASSESSMENT PROCESS

JENTAYU applies a structured materiality assessment process to ensure its sustainability priorities remain relevant to the business and its stakeholders. The process provides a consistent framework for identifying, assessing and prioritising material sustainability matters, while supporting the Group's management of related risks and opportunities.

As the Group prepares for future alignment with IFRS S1 and IFRS S2, the materiality assessment approach will also continue to evolve, with greater emphasis on the identification and assessment of sustainability-related risks and opportunities.

Diagram 4 outlines the key steps in JENTAYU's materiality assessment process.

1

Identification of sustainability themes

Brainstorming sessions with internal stakeholders, discussions with external stakeholders, studies of regulatory changes and assessments of peer companies' material matters helps the Group categorise identified sustainability matters into cohesive themes.

2

Assess the Materiality of Sustainability Themes

Each theme is assessed and assigned scores based on two key dimensions: their impact on JENTAYU and their impact on stakeholders. These scores account for the scale, scope and likelihood of risks and opportunities. Ratings range from one to ten, where one denotes minimal impact and ten represents significant impact.

3

Review and validation of materiality assessment outcomes

Findings of the assessment are presented to senior management and the Board for deliberation, input and evaluation. The Board's approval of the assessment outcomes includes resource allocation and determination of Key Performance Indicators ("KPIs"), which are disseminated to senior management to ensure accountability and efficient implementation.

4

Prioritisation of sustainability themes

Each sustainability theme is assessed and plotted on a 2x2 matrix based on its impact scores. Themes scoring five and above in terms of their impact on JENTAYU and stakeholders are identified as material matters.

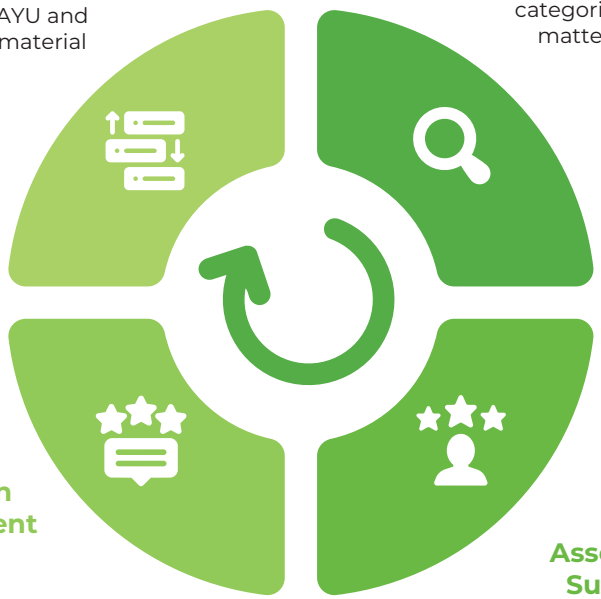


Diagram 4: JENTAYU's materiality assessment process

MATERIAL MATTERS OUTCOME

The 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.

JENTAYU continues to focus on 13 material matters, with four identified as the Group's key priorities:

- Produce energy that works with nature – advancing renewable energy while managing environmental impacts.
- Sustain economic contributions – supporting long-term value creation and economic contribution.
- Contribute to local communities – supporting community development, health, safety and local interests.
- Lead with responsible governance – promoting strong governance, transparency and accountability.

The remaining material matters continue to be monitored as part of the Group's broader sustainability approach.

The materiality matrix in Diagram 5 presents all 13 material matters and continues to guide JENTAYU's sustainability priorities and reporting. Further details are provided in the Approach for Material Matters and Other Material Matters sections on pages 28 to 54.

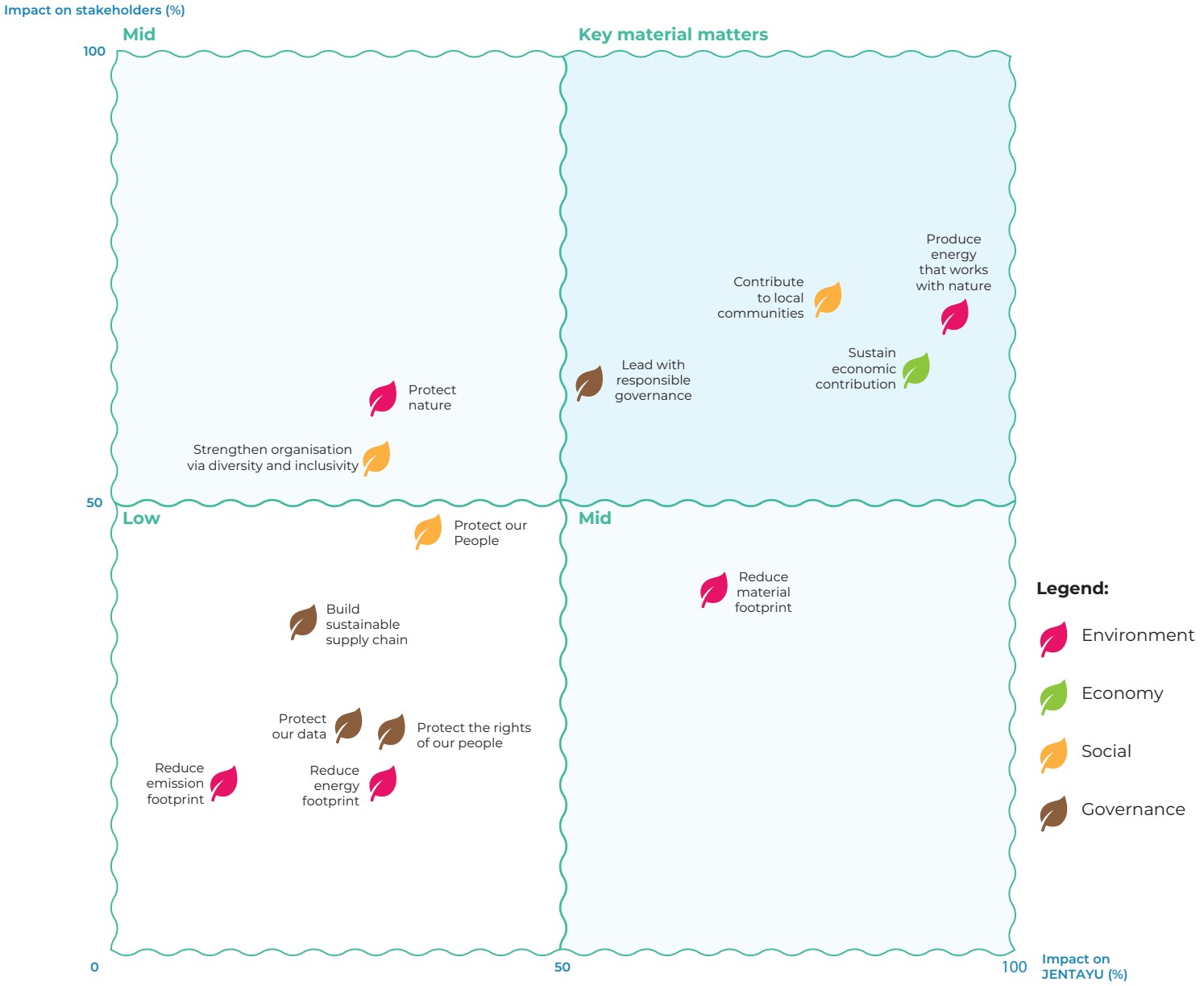


Diagram 5: Material matters

vi PERFORMANCE SCORECARD

The performance scorecard continues to track seven material matters positioned within the high and medium quadrants of the materiality matrix. It provides a structured basis for monitoring the Group's progress against its sustainability aspirations and Five-Year Sustainability KPI Targets established for FY 2023 to FY 2027.

Following the revision of selected KPI targets approved by the Board on 28 October 2025, the Group continued to monitor performance against the updated targets during FY 2026. In May 2026, JENTAYU revised its business plan following changes to the development timeline of Project Oriole, which affected the Group's projected financial performance.

To reflect the revised business outlook, the FY 2027 Profit Before Tax ("PBT") target under Sustain Economic Contribution was revised from Ringgit Malaysia ("RM") 25 mil to RM 1.7 mil. The revision ensures that the target remains realistic and aligned with the Group's current business plan and Project Oriole's updated development schedule.

The following table presents JENTAYU's sustainability aspirations, Five-Year KPI Targets and performance achieved as at FY 2026 for the seven material matters.



Produce energy that works with nature



Sustain economic contribution



Contribute to local communities



Lead with responsible governance



Reduce material footprint



Protect nature



Strengthen organisation via diversity and inclusivity

Produce energy that works with nature

Aspiration

- Become a leading renewable energy player by acquiring and developing solar and hydro assets, contributing to reduced carbon emissions and national renewable energy production.

5 Year KPI Target FY 2023 – FY 2027

- Execution of PPAs for a total of 250MW by FY 2027.

Performance in FY 2026

- Continued to advance the 162 MW Project Oriole, including progress on its financing, commercial and regulatory arrangements.
- Project Oriole's provisional tariff was revised to 32.04 sen/kWh following engagement with relevant stakeholders.
- Continued to explore renewable energy opportunities to strengthen the Group's future project pipeline.

Progress to date FY 2023 – FY 2026

- JENTAYU has secured approximately 162.5 MW of PPAs through Project Oriole and solar rooftop installations for commercial and industrial clients.
- The Group continues to pursue additional renewable energy opportunities towards achieving its 250 MW PPA target by FY 2027.

Sustain economic contribution

Aspiration

- Efficiently manage finances in the capital-intensive renewable energy business to create long-term value, aligning with the Group's sustainability goals and supporting economic stability and growth.

5 Year KPI Target FY 2023 – FY 2027

- Original target
  - Achieve PBT of RM 25 mil by FY 2027.
- Revised target
  - Achieve PBT of RM 1.7 mil by FY 2027.

Performance in FY 2026

- Revenue from continuing operations increased to RM 30.2 mil, while loss before tax narrowed to RM 15.1 mil.
- The Healthcare business was presented as a discontinued operation following the disposal process.

Progress to date FY 2023 – FY 2026

- Revenue from continuing operations increased by RM 20.6 mil, from RM 9.6 mil in FY 2025 to RM 30.2 mil in FY 2026, representing an increase of approximately 214 percent.
- Loss before tax from continuing operations improved by RM 14.8 mil, narrowing from RM 29.9 mil in FY 2025 to RM 15.1 mil in FY 2026, an improvement of approximately 49.5 percent.
- The Group continues to strengthen its financial position while progressing Project Oriole as a key future earnings driver.

Contribute to local communities

Aspiration

- Empower the local communities at the project area through meaningful initiatives and engagement that address their specific needs and contribute to their well-being and development.

5 Year KPI Target FY 2023 – FY 2027

- Coordinate nine community programmes by FY 2027.
- Positively impact at least 3,500 individuals by FY 2027.

Performance in FY 2026

- Conducted the Aidiladha Korban Programme in Tenom, Sabah, benefiting approximately 400 individuals.
- Provided festive support to 20 senior citizens through the Hari Raya Essentials Programme in Sri Rampai, Kuala Lumpur.
- Continued community engagement and social initiatives around Project Oriole and the Group's operating locations.

Progress to date FY 2023 – FY 2026

- Six community programmes coordinated.
- Approximately 3,293 individuals positively impacted.
- The Group remains on track towards its FY 2027 community programme and beneficiary targets.

Lead with responsible governance

Aspiration

- Set a responsible governance example by consistently adhering to all laws and regulations at the federal, state and local levels. The Group's commitment to transparency and compliance will guide the journey to responsible governance.

5 Year KPI Target FY 2023 – FY 2027

- All operations to undergo an annual Corruption Risk Assessment ("CRA").
- Zero confirmed corruption incidents reported annually.
- 100 percent employee participation in anti-corruption training annually.

Performance in FY 2026

- Conducted an anti-corruption awareness programme on 17 April 2026, facilitated by MACC, with 65 percent employee participation, affected by staff movements related to the Hospital disposal.
- Completed the annual CRA through the Group's quarterly ERM risk workshops, with mitigation controls identified where necessary.
- Continued awareness on the Group's whistleblowing channels, while the Whistleblowing Policy was further reviewed and updated during the year.

Progress to date FY 2023 – FY 2026

- Annual CRA has been integrated into the Group's ERM process.
- Achieved 65 percent employee participation in anti-corruption awareness training in FY 2026. The participation rate was affected by workforce movements arising from the disposal of Ultimate Forte Sdn. Bhd., including employee transitions and changes in staffing arrangements during the disposal period.
- Continued to strengthen awareness and governance mechanisms supporting ethical conduct and whistleblowing.

Reduce material footprint

Aspiration

- Minimise the material footprint in renewable energy projects and internal operations through eco-friendly materials, efficient planning and an eco-conscious project life cycle for long-term environmental gains.

5 Year KPI Target FY 2023 – FY 2027

- Reduce paper purchased by 10 percent from previous year.
- Establish a baseline for materials used in renewable energy projects (e.g cement and steel) by FY 2025.

Performance in FY 2026

- The Group fell short of its 10 percent paper-reduction target by six percent, mainly due to higher paper usage at OHANA Specialist Hospital during its licence renewal exercise, which required extensive documentation.
- Baseline for construction materials has not yet been established as construction activities for Project Oriole has yet to commence.

Progress to date FY 2023 – FY 2026

- The Group continues to promote greater use of digital documents, responsible printing practices and closer monitoring of paper consumption.
- The baseline for key construction materials will be established once Project Oriole enters the relevant construction phase.

Protect nature

Aspiration

- Preserve and protect the natural environment in the Group's renewable energy projects through sustainable practices and initiatives that respect and follow authorities' rules and regulations, reducing ecological footprint and nurturing biodiversity.

5 Year KPI Target FY 2023 – FY 2027

- Restore 58 hectares of land by FY 2027

Performance in FY 2026

- No tree planting or restoration activities were carried out in FY 2026, as the Group continued to focus its resources on advancing key business priorities. Nevertheless, JENTAYU continues to explore suitable partnerships and opportunities to support future restoration and tree-planting initiatives.

Progress to date FY 2023 – FY 2026

- 32 hectares restored

Strengthen organisation via diversity and inclusivity

Aspiration

- Build a stronger organisation through diversity and inclusivity, valuing each person's unique perspective and fostering a sense of belonging for all.

5 Year KPI Target FY 2023 – FY 2027

- Maintain at least 25–30 percent female representation on the Board on an ongoing basis.
- Maintain at least 30 percent female representation in senior management and strive for continued improvement.

Performance in FY 2026

- 12.5 percent females' representation on the Board.
- 57 percent female representation in senior management.

Progress to date FY 2023 – FY 2026

- 13 percent females' representation on the Board. (FY 2026)
- 80 percent female representation in senior management. (FY 2026)



APPROACH FOR MATERIAL MATTERS



PRODUCE ENERGY THAT WORKS WITH NATURE

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

Contribution to UNSDG

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

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

Why is it important

The transition towards renewable energy plays a vital role in reducing reliance on fossil fuels, lowering GHG emissions from power generation and supporting long-term energy security. Beyond its environmental benefits, renewable energy contributes to more resilient and affordable energy systems, helping nations meet their growing energy needs sustainably. As governments and businesses accelerate efforts to address climate change, JENTAYU remains committed to supporting national and state energy transition ambitions through the development of sustainable energy solutions.

ASPIRATION

Expanding our renewable energy capacity remains central to the Group's Grow Green Power sustainability pillar. JENTAYU aims to secure a total of 250 MW under PPAs by FY 2027, in line with its five-year business plan and refined renewable energy portfolio.

The Group continues to prioritise its flagship Project Oriole, while exploring opportunities in solar and other renewable energy technologies. In developing these projects, JENTAYU incorporates climate adaptation considerations, including hydrological and environmental assessments, to address changing rainfall and water flow patterns and support the long-term resilience and reliability of its renewable energy assets.

WHAT IS JENTAYU DOING ABOUT IT?

Driving renewable growth through Project Oriole

Project background

Project Oriole is a 162 MW run-of-river hydropower development located at Hulu Sungai Padas, Sipitang, Sabah. Unlike conventional dam-based hydropower, which requires the creation of large reservoirs, a run-of-river plant generates electricity by diverting part of the river flow through an intake structure, penstock and turbine before returning the water downstream to its natural course. This design reduces the need for large-scale water storage while supporting reliable renewable energy generation. The concept is illustrated in Diagram 6.

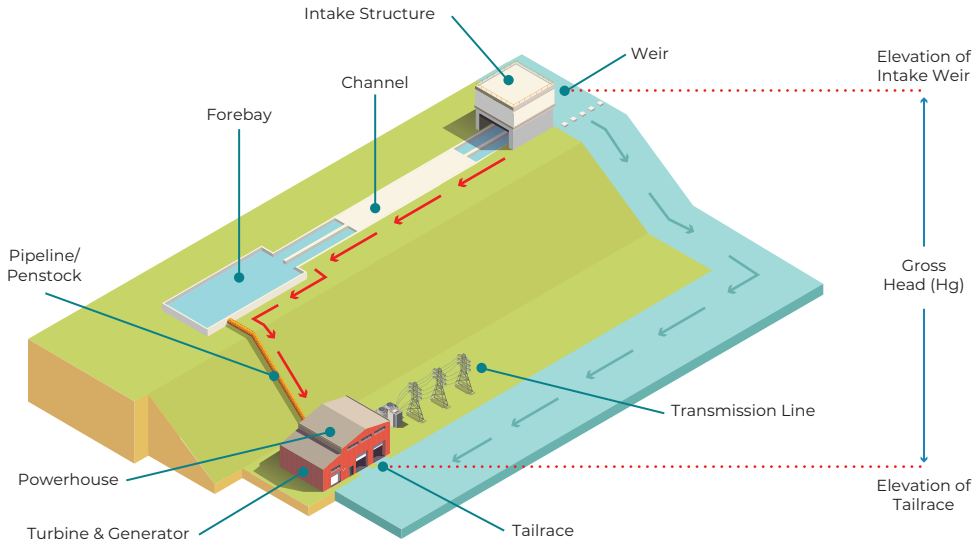


Diagram 6: Run of River diagrammatic overview

The project comprises two cascading plants, Padas 1 (55 MW) and Padas 2 (107 MW), developed under a 40-year Build-Own-Operate-Transfer ("BOOT") concession. Once operational, Project Oriole is expected to contribute approximately 12 percent of Sabah's peak electricity demand, strengthening the state's energy security and supporting its renewable energy transition.

Progress in FY 2026

During the reporting period, JENTAYU continued to advance Project Oriole, focusing on strengthening its commercial arrangements, securing project financing and progressing regulatory requirements. Several key developments were achieved during the year, with further progress recorded subsequent to the financial year.

- Revision of Provisional Tariff
  - Following the introduction of the expanded SST on construction services, the Group engaged relevant stakeholders to address the impact on Project Oriole's development costs. The provisional electricity tariff was subsequently revised from 31.50 sen/kWh to 32.04 sen/kWh, supporting the project's financial viability.
- Advancement of Project Financing
  - The Group made progress in securing the equity financing required for Project Oriole, including securing subscribers for redeemable preference shares ("RPS") amounting to RM 560 mil. JENTAYU continues to work with prospective lenders and investors to finalise the remaining financing arrangements.
  - Subsequent to the financial year, the ECoS approved the extension of Project Oriole's Financial Close Date from 31 October 2026 to 30 June 2027, with the SCOD correspondingly extended from 30 April 2030 to 31 December 2030. The extensions provide additional time for the Group to finalise financing arrangements and progress towards project implementation, without changes to the previously approved tariff and project scope.
- Strengthening Project Readiness
  - The Group continued to advance the necessary commercial and contractual arrangements, including preparation for the Operations and Maintenance ("O&M") requirements of Project Oriole. These efforts support the project's readiness for the next phase of implementation.
- Environmental and Social Management
  - Alongside the commercial and financing arrangements, JENTAYU continued its efforts to align Project Oriole with the EP. This includes progressing the necessary environmental and social management measures to support responsible project development and meet the requirements of prospective lenders.
  - Project Oriole remains central to JENTAYU's renewable energy strategy. Beyond contributing to Sabah's electricity supply, the project is expected to create local employment opportunities, support economic activities and contribute towards the development of renewable energy capabilities in the state.

Update on planned assets acquisitions

During FY 2026, the Group proposed the acquisition of Jentayu Solar as part of its strategy to expand its renewable energy portfolio and strengthen its capabilities in the solar energy sector. However, the proposed acquisition did not receive shareholders' approval at the EGM held on 4 December 2025 and, accordingly, was not pursued further.

Following this outcome, JENTAYU continued to prioritise Project Oriole while maintaining a selective approach towards new investment and acquisition opportunities. The Group remains focused on ensuring that future investments are commercially viable, financially sustainable and aligned with its long-term renewable energy strategy.

Looking ahead, JENTAYU will continue to evaluate potential renewable energy projects and strategic partnerships that complement its existing capabilities. The Group remains committed to expanding its renewable energy portfolio through disciplined investment decisions while maintaining its focus on the successful delivery of Project Oriole.

RISKS

The Group continues to monitor and manage key risks associated with its renewable energy projects to support successful delivery and long-term performance.

- Hydrological risks: Changes in rainfall and river flow may affect electricity generation. Hydrological assessments and adaptive management measures help mitigate these risks.
- Project financing risks: Delays in securing financing may affect project timelines. The Group continues to engage with lenders and investors to finalise financing arrangements.
- Project completion risks: Construction delays and technical challenges may affect project delivery. The Group works closely with experienced EPCC contractors to monitor progress and quality.
- Construction cost risks: Rising material costs, logistics expenses and taxation changes may affect project viability. Procurement and cost management measures help mitigate these risks.
- Operating risks: Equipment reliability and maintenance requirements may affect plant performance. Preventive maintenance and experienced operating partners support operational efficiency.
- Portfolio expansion risks: Reliance on Project Oriole may limit portfolio diversification. The Group continues to explore viable renewable energy projects and strategic partnerships.

OPPORTUNITIES

Project Oriole and the Group's broader renewable energy strategy present opportunities to support JENTAYU's long-term growth and its aspiration of securing 250 MW under PPAs by FY 2027.

- Energy security for Sabah: Project Oriole is expected to strengthen Sabah's electricity supply, reduce reliance on fossil fuels and support long-term energy security.
- Stable and recurring revenue: The 40-year PPA with SESB provides a foundation for long-term revenue generation, complemented by potential income from green attribute solutions, currently through RECs.
- Economic and social benefits: The project is expected to create approximately 2,000 construction jobs and 150 skilled operational roles, while

supporting local employment, training and knowledge transfer.

- Platform for regional growth: Project Oriole will strengthen the Group's renewable energy portfolio and project development experience, supporting future opportunities in Malaysia and the wider region.

NEXT STEPS

Looking ahead, JENTAYU will prioritise securing financing for Project Oriole and preparing for the next phase of project implementation. Following ECoS approval in September 2026, the Financial Close Date has been extended to 30 June 2027, with the SCOD extended to 31 December 2030. The Group will continue engaging with lenders and investors while progressing the necessary environmental and social requirements to support Financial Close.

Beyond Project Oriole, the Group will selectively pursue opportunities in hydropower, solar and battery energy storage to support its target of securing 250 MW under PPAs by FY 2027. JENTAYU also aims to broaden its participation across the renewable energy value chain, including O&M and green attribute solutions, currently through RECs. These initiatives will support portfolio diversification, strengthen recurring revenue opportunities and contribute to the Group's long-term renewable energy growth.

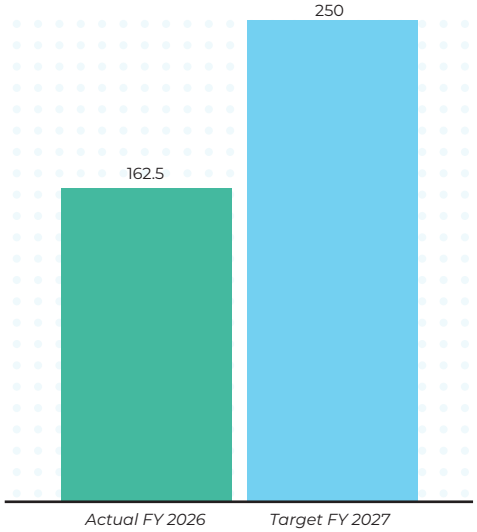
TARGETS AND INDICATORS

JENTAYU continues to monitor renewable energy capacity, generation and CO_2 avoidance against its target of securing 250 MW under PPAs by FY 2027.

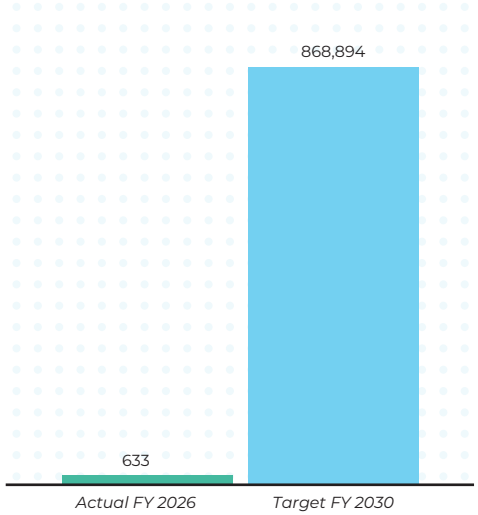
With no new projects secured in FY 2026, the Group's total secured capacity remains at 162.5 MW, comprising Project Oriole and the 0.5 MW rooftop solar installation. Current generation and CO_2 avoidance performance are based on the rooftop solar installation.

The Group maintains its existing long-term targets:

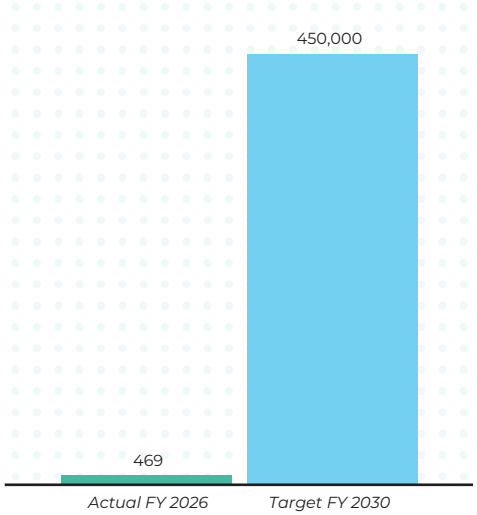
- Renewable energy generation: 868,894 MWh annually by FY 2030.
- CO_2 avoidance: 450,000 tCO_2e annually by FY 2030.



Secured renewable energy capacity (under PPA) (MW)



Renewable energy power generated annually (MWh)



CO_2 emission avoided annually (tonnes)

ii

SUSTAIN ECONOMIC CONTRIBUTION

The Group aims to achieve RM 1.7 mil in PBT by FY 2027

Contribution to UNSDG

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

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

Why is it important

Sustaining economic contribution is essential to JENTAYU's ability to advance its renewable energy ambitions and create long-term value for stakeholders. As the Group continues to streamline its business portfolio and progress Project Oriole, its financial performance reflects the investment requirements and long development timelines associated with renewable energy projects. In the near term, maintaining financial resilience and strengthening existing business operations remain important to support the Group's transition. Over time, the development and operation of renewable energy assets are expected to provide more stable and recurring income, while contributing to economic growth, environmental sustainability and the well-being of local communities.

ASPIRATION

The Group aspires to achieve a PBT of RM 1.7 mil by FY 2027, following the revision of its previous target of RM 25 mil. This adjustment reflects the updated five-year business plan and the revised development timeline for Project Oriole, which has extended the period before the project is expected to contribute to the Group's earnings.

Recognising the capital-intensive nature and long development timelines of renewable energy projects, JENTAYU remains focused on prudent financial management and strengthening its existing business operations. The revised aspiration provides a more realistic pathway towards profitability while maintaining the Group's long-term objective of generating sustainable economic and social contributions through its renewable energy assets.

WHAT IS JENTAYU DOING ABOUT IT?

Strengthening Project Oriole's Financial Foundations

Building on the signing of the 40-year PPA with SESB and the award of the EPCC contract in FY 2025, JENTAYU continued to strengthen Project Oriole's commercial and financial foundations during FY 2026. The PPA provides a basis for stable, recurring revenue once operational, while the lump-sum turnkey EPCC contract provides greater certainty over construction costs. The revision of the provisional tariff to 32.04 sen/kWh further supports the project's financial viability.

The Group also progressed its financing arrangements, including securing subscribers for RM 560 mil in RPS, while continuing engagement with prospective lenders to finalise the remaining project financing. Subsequent to the financial year, ECoS approved the extension of the Financial Close Date to 30 June 2027, with the SCOD extended to 31 December 2030.

Beyond its financial contribution, Project Oriole incorporates enhanced flood safety measures, climate modelling and sensitivity analyses to address long-term weather variability. These measures support the project's operational resilience and its ability to generate sustainable economic value throughout the concession period.

Update on planned asset acquisitions

During FY 2026, the proposed acquisition of Jentayu Solar did not proceed following shareholders' decision, while Project Oriole's Financial Close and commissioning timelines were revised. The financing process required additional time to address commercial arrangements and project costs, including the impact of SST on construction services and extended due diligence by lenders and investors.

In May 2026, the Group revised its business plan to reflect Project Oriole's updated development timeline and the resulting changes in its financial projections. Accordingly, the FY 2027 PBT target was revised from RM 25 mil to RM 1.7 mil, providing a more realistic financial target that reflects the timing of the project's expected earnings contribution.

While the near-term profitability target has been lowered, the revised business plan provides a more sustainable pathway towards long-term growth. JENTAYU remains focused on prudent financial management, strengthening its existing businesses and achieving Financial Close for Project Oriole. These priorities will support the Group's transition towards more stable and recurring earnings from its renewable energy assets.

Streamlining the Business Portfolio through Healthcare Disposal

As part of its efforts to strengthen financial resilience and sharpen its strategic focus, JENTAYU entered into an agreement to dispose of its 100 percent equity interest in Ultimate Forte Sdn. Bhd., which owns OHANA Specialist Hospital, during FY 2026. The disposal was subsequently completed in August 2026, marking the Group's exit from the Healthcare business.

This strategic decision enables JENTAYU to streamline its operations, optimise resource allocation and concentrate on its core renewable energy business. By reducing its exposure to non-core activities, the Group aims to strengthen its financial foundation and support a more sustainable pathway towards long-term profitability, with Project Oriole remaining central to its future growth.

RISKS

The Group continues to manage key financial and operational risks to strengthen its economic resilience and support sustainable long-term growth.

- Profitability risks: The revised PBT target of RM 1.7 mil by FY 2027 reflects Project Oriole's extended development timeline. The Group continues to

monitor financial performance, project milestones and operating costs to support its pathway towards profitability.

- Financing risks: Renewable energy projects require substantial capital investment. JENTAYU continues to engage with lenders and investors to secure the necessary financing for Project Oriole, while maintaining prudent financial management.

- Revenue concentration risks: Following the disposal of the Healthcare business, the Group remains focused on strengthening its Trading and Renewable Energy businesses. Efforts to diversify revenue streams and improve operational efficiency continue to support financial resilience.

- Regulatory and tax risks: Changes in regulatory and tax requirements, including SST, may affect project costs and profitability. The Group maintains engagement with relevant authorities and incorporates these developments into its financial planning and project arrangements.

OPPORTUNITIES

The Group continues to identify opportunities to strengthen its economic contribution and support sustainable long-term growth:

- Long-term recurring revenue from renewable energy: Project Oriole's 40-year PPA provides a foundation for stable and recurring earnings once operational, supporting the Group's long-term financial resilience.

- Expansion of trading activities: Diversification into roofing systems, construction-related services, government projects and fertiliser supply creates additional revenue opportunities and strengthens the Group's existing business.

- Green attribute solutions: The Group's participation in the REC market provides an additional revenue stream, with opportunities to expand into other green attribute solutions in the future.

- Supportive national developments: Malaysia's energy transition agenda presents opportunities for new renewable energy projects, strategic partnerships and business expansion, supporting the Group's long-term growth ambitions.

NEXT STEPS

Looking ahead, JENTAYU's immediate priority is to achieve Financial Close for Project Oriole within the approved deadline of 30 June 2027. The Group will continue to engage with lenders and investors to finalise the necessary financing arrangements, while advancing project readiness and meeting the relevant environmental and social requirements.

In parallel, the Group will focus on strengthening its existing businesses, expanding complementary revenue streams and selectively pursuing renewable energy opportunities. Together with prudent financial management and disciplined capital allocation, these initiatives will support JENTAYU's revised target of RM 1.7 mil PBT by FY 2027, while establishing a stronger foundation for sustainable profitability and long-term economic contribution.

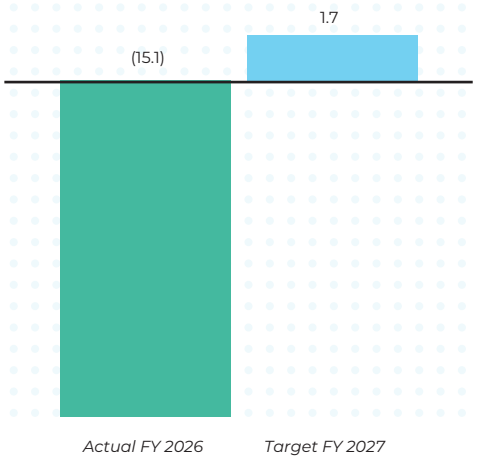
TARGETS AND INDICATORS

The Group's economic performance improved in FY 2026, supported by higher revenue from continuing operations and a narrower loss before tax. Table 1 presents a comparison of the Group's three-year financial performance, with the Healthcare business reported separately as a discontinued operation.

The year's performance reflected stronger contributions from the Renewable Energy and Trading businesses, alongside continued investment in Project Oriole. The revised project development timeline also informed the Group's updated business plan and financial projections.

JENTAYU continues to monitor its performance against the revised PBT target of RM 1.7 mil by FY 2027, reflecting the Group's current business outlook and its pathway towards sustainable profitability.

Further details of the Group's financial performance for FY 2026 are disclosed in the Annual Report 2026 on pages 98 - 177.



Details	FY 2024 (RM'000)	FY 2025 (RM'000)	FY 2026 (RM'000)
Economic Value Generated (Revenue + Other Income)	31,822	19,502	32,537
Economic Value Distributed: Operating Costs	32,468	45,637	37,477
Economic Value Distributed: To Employees	16,413	13,320	8,169
Economic Value Distributed: To Financiers	2,427	1,723	1,200
Economic Value Distributed: To Government	850	176	40
Economic Value Distributed: Community Investment	458	41	52
Economic Value Retained	(19,899)	(31,531)	(17,992)

Table 1: JENTAYU's economic performance (FY 2024 – FY 2026)

iii CONTRIBUTE TO LOCAL COMMUNITIES

Empowering communities through renewable energy

Contribution to UNSDG

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

Why is it important

JENTAYU recognises that its responsibility to local communities extends beyond renewable energy generation. The Group is committed to supporting livelihoods, creating employment opportunities and contributing to local economic development, while addressing community needs and improving access to energy. These efforts form an important part of our mission to create lasting and positive impacts for the communities in which we operate.

As we advance the energy transition, JENTAYU remains focused on ensuring that our development activities are inclusive and socially responsible. By engaging with local communities, respecting their traditions and understanding their concerns, we aim to create meaningful opportunities and contribute to their long-term well-being.

ASPIRATION

Engagement, collaboration and responsiveness to their needs. We aim to ensure that our renewable energy developments contribute positively to community well-being, create opportunities and support long-term socioeconomic development.

The Group maintains its target of coordinating nine community programmes and positively impacting at least 3,500 individuals by FY 2027. As of FY 2026, JENTAYU has conducted six community programmes, benefiting approximately 3,293 individuals. These targets continue to guide our efforts towards delivering meaningful initiatives that address community needs and create lasting positive impacts.

WHAT IS JENTAYU DOING ABOUT IT?

JENTAYU continues to anchor its community initiatives on three key pillars aimed at supporting local well-being, strengthening community relationships and creating lasting positive impacts. During FY 2026, the Group focused its community efforts on outreach programmes while prioritising resources and funding towards the development of Project Oriole.

Kampung Electrification Project

The Kampung Electrification Project aims to improve energy access in rural communities through the installation of solar streetlights, supporting safer living environments and sustainable community development.

No electrification activities were undertaken in FY 2026 as the Group prioritised resources and funding towards advancing Project Oriole. The seven villages identified within the Project Oriole area in the previous year, representing approximately 2,500 potential beneficiaries, remain the focus of future implementation.

Looking ahead, JENTAYU intends to carry out electrification initiatives in these villages as Project Oriole progresses and resources become available, contributing to improved energy access and the well-being of surrounding communities.

Tree Pledge Project

The Tree Pledge Project aims to promote environmental awareness and biodiversity conservation through tree-planting initiatives and community participation.

No activities were conducted under this programme during FY 2026, as the Group continued to prioritise its resources towards Project Oriole's development and financing requirements. Nevertheless, JENTAYU remains committed to its environmental aspirations and will explore suitable partnerships and opportunities to resume tree-planting activities in the future.

Community Outreach Programme

The Community Outreach Programme continues to serve as an important platform for JENTAYU to engage with local communities, strengthen relationships and support their social well-being.

During FY 2026, the Group supported community initiatives and participated in knowledge-sharing activities aimed at promoting social well-being and sustainable development.

- Community Support through the Aidiladha Korban Programme (May 2026): JENTAYU supported the programme in Tenom, Sabah, benefiting approximately 400 individuals and strengthening relationships with the local community.
- Festive Support for Senior Citizens (April 2026): Through OHANA Specialist Hospital, the Group supported the Hari Raya Essentials Programme in Sri Rampai, Kuala Lumpur, providing festive assistance to 20 senior citizens.
- AYSEF 2025 (December 2025): JENTAYU participated in a panel discussion on Malaysia's energy security, transition and equity, contributing industry perspectives and promoting knowledge-sharing on sustainable energy development.

These initiatives reflect JENTAYU's continued commitment to community engagement, social contribution and knowledge-sharing, while maintaining a focused approach to community investment.

RISKS

The Group recognises that inadequate community engagement and unresolved concerns may affect project development, stakeholder relationships and public trust. Delays in addressing community needs or managing potential environmental and social impacts could also affect project timelines. JENTAYU continues to engage with local communities and relevant authorities to identify and address concerns, supporting responsible project development and maintaining positive community relationships.

OPPORTUNITIES

Strong community relationships create opportunities for JENTAYU to build trust, strengthen stakeholder support and enhance the long-term sustainability of its projects. Through meaningful engagement, community programmes and open communication, the Group can better understand local needs, create shared value and contribute to the well-being of surrounding communities.

NEXT STEPS

Looking ahead, JENTAYU will progressively expand its community initiatives as Project Oriole moves into the construction phase. With increased activities at the project site, the Group anticipates greater engagement with surrounding communities to address their concerns, manage potential environmental and social impacts, and identify opportunities for local participation.

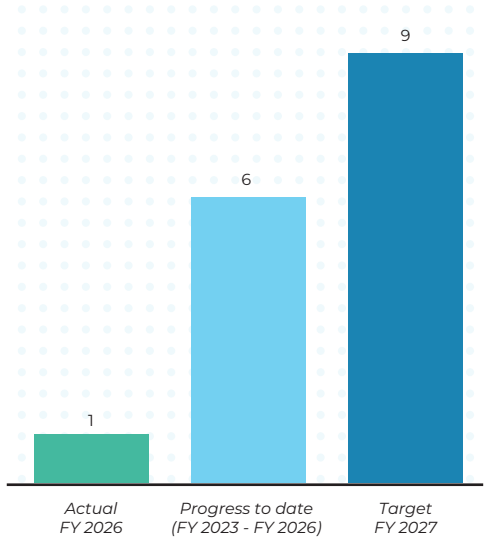
As part of its ongoing efforts to align Project Oriole with the EP, the Group will strengthen its stakeholder engagement and community feedback mechanisms, with greater emphasis on community health and safety, environmental and social risk management, and meaningful consultation with affected communities.

The Group will also continue to advance its three community pillars, namely the Kampung Electrification Project, Tree Pledge Project and Community Outreach Programme. These initiatives will support stronger community relationships and contribute towards JENTAYU's target of nine community programmes conducted and at least 3,500 individuals positively impacted by FY 2027.

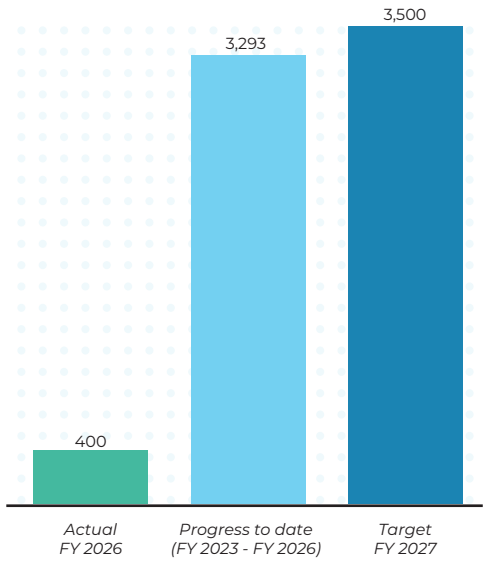
TARGETS AND PERFORMANCE

The Group continues to monitor its community contributions through the number of programmes conducted and individuals positively impacted. During FY 2026, one additional programme was recorded under the Group's KPI, bringing the cumulative total to six programmes since FY 2023, against the target of nine by FY 2027.

Approximately 400 individuals benefited during the year, bringing the cumulative total to 3,293 individuals, against the FY 2027 target of 3,500. These results reflect continued progress towards the Group's community engagement and social contribution goals.



Number of community programmes conducted



Number of individuals positively impacted by the programmes

iv LEAD WITH RESPONSIBLE GOVERNANCE

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

Contribution to UNSDG

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

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

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

Why is it important

Strong governance and ethical business practices are essential to maintaining stakeholder trust and supporting JENTAYU's long-term sustainability. The Group maintains a zero-tolerance approach to bribery and corruption, recognising that unethical conduct could result in reputational damage, regulatory penalties, increased operational costs and risks to business relationships. As JENTAYU advances its renewable energy ambitions, effective governance remains critical to ensuring compliance, strengthening accountability and safeguarding the Group's reputation and long-term value creation.

ASPIRATION

JENTAYU aspires to foster a strong culture of compliance, transparency and accountability across the Group. We remain committed to upholding high standards of governance and ensuring compliance with applicable federal, state and local regulations to support sustainable growth.

As we advance Project Oriole, responsible governance remains essential to maintaining stakeholder trust and strengthening collaboration with regulators and business partners. The Group aims to safeguard its reputation and establish itself as a reliable and responsible renewable energy developer.

WHAT IS JENTAYU DOING ABOUT IT?

Strengthening Governance through FTSE4Good

JENTAYU continues to benchmark its governance practices against the FTSE4Good Index Series, reinforcing its commitment to transparency, accountability and responsible business conduct. In FY 2026, the Group maintained its full score in the Governance pillar of the FTSE Russell ESG Ratings, reflecting its continued emphasis on strong corporate governance and ethical business practices.

Strengthening oversight through Board Committees

During FY 2026, the Group consolidated the BAC and BRC into the Board Audit and BARC to strengthen integrated oversight of the Group's internal controls, regulatory compliance and risk management practices.

The BARC oversees regular internal audit reviews across the Group, with findings reported to the Committee to support accountability and compliance. Risk assessments, including corruption-related risks, are also conducted through the Group's ERM process.

This integrated approach enhances Board-level oversight, strengthens risk management and reinforces the Group's commitment to responsible governance and long-term sustainability.

Embedding Sustainability Governance into Practice

Following the revision of the TOR for the BSC, SSC and SWG in May 2025, JENTAYU focused on implementing its established sustainability governance framework during FY 2026.

These governance arrangements reinforce clear accountability across the Board, management and working levels, supporting effective oversight of sustainability-related risks and opportunities. They also strengthen the Group's alignment with FTSE4Good governance indicators and its progressive readiness for IFRS S1 and IFRS S2 disclosure requirements.

The Group's sustainability governance structure and the respective roles of its committees are illustrated in Diagram 3.

Board's oversight of climate-related risks and opportunities

Board Sustainability Committee	• Provides strategic oversight of sustainability and climate-related issues at the Board level. The BSC reviews disclosures for accuracy, ensures integration of sustainability into corporate strategy, and approves the Group's SR. The committee convenes at least twice a year.
Board Audit and Risk Committee	• Oversees the Group's risk management framework, including climate-related risks, and ensures that transition and physical climate risks are integrated into the Enterprise Risk Management framework and addressed proactively. • Strengthens the credibility of sustainability disclosures by reviewing sustainability-related information through the Group's internal audit process, supporting the reliability and integrity of sustainability reporting. • Meets on a quarterly basis to review key risk, audit and sustainability-related matters.

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

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

Working Level Group

Strategy and Sustainability Department	• The dedicated unit responsible for managing sustainability matters across the Group. The department coordinates reporting, leads policy implementation, and supports the SSC in monitoring progress and preparing disclosures.
Sustainability Working Group	• A cross-functional group comprising representatives from business units and departments. The SWG meets monthly, and supports the Strategy and Sustainability Department by coordinating data gathering, validating disclosures, and managing day-to-day sustainability initiatives. Its role is also to embed sustainability practices across the organisation.

ABAC awareness programme

To reinforce integrity and promote a culture of compliance, JENTAYU organised an ABAC Awareness Programme on 17 April 2026, facilitated by Tuan Mohd Ihsan Anuar, a representative from the MACC. The programme was conducted in hybrid mode to encourage participation across the Group's business units and departments.

The session reinforced employees' understanding of ABAC principles, ethical business conduct and the Group's zero-tolerance stance on bribery and corruption.

This initiative reflects JENTAYU's continued commitment to maintaining a compliance-driven culture, strengthening accountability and safeguarding stakeholder trust.



Visual 1: ABAC Awareness Programme by MACC at Menara FELDA, Kuala Lumpur

RISKS

Failure to uphold ethical standards may expose the Group to financial losses, regulatory penalties, reputational damage and reduced stakeholder confidence. Weak governance could also affect access to financing and collaboration with regulators, investors and business partners, particularly in the renewable energy sector.

JENTAYU continues to mitigate these risks through its zero-tolerance approach to bribery and corruption, regular CRA, employee awareness programmes and whistleblowing mechanisms, supported by effective Board oversight.

OPPORTUNITIES

Strong governance and compliance practices create opportunities for JENTAYU to strengthen stakeholder confidence and support long-term growth. By upholding transparency, accountability and ethical business conduct, the Group can enhance its reputation, improve access to financing and build stronger relationships with investors, regulators and business partners. These practices also support the Group's renewable energy ambitions and long-term sustainability.

NEXT STEPS

Looking ahead, JENTAYU will place greater emphasis on strengthening the environmental and social governance of Project Oriole as it progresses towards Financial Close and construction. The Group will continue its efforts to align with the EP, including addressing relevant lender due diligence requirements, implementing environmental and social management measures, and strengthening stakeholder engagement.

These efforts will be supported by the Group's existing governance structure, with oversight from the BSC, BARC and SSC to ensure that sustainability-related risks and opportunities are appropriately identified, monitored and managed.

Through this approach, JENTAYU aims to reinforce accountability, meet relevant financing requirements and uphold responsible project development while maintaining the confidence of regulators, investors and local communities.

TARGETS AND PERFORMANCE

The Group continues to monitor three key governance indicators: annual corruption risk assessments across all operations, zero confirmed corruption incidents and employee participation in anti-corruption training.

During FY 2026, corruption risks were assessed through the Group's quarterly ERM workshops, while 65 percent employee participation was achieved in the ABAC Awareness Programme. The participation rate was affected by employee movements associated with the disposal of Ultimate Forte Sdn. Bhd., which impacted staff availability during the training period. The Group also continued to promote awareness of its whistleblowing channels, reinforcing its commitment to integrity, accountability and ethical business conduct.



100

percent of operations completed with CRA in FY 2026



Zero

number of confirmed corruption incidents in FY 2026



65

percent of employees attended anti-corruption training in FY 2026



OTHER MATERIAL MATTERS



PROTECT NATURE

Contribution to UNSDG

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

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

ASPIRATION

JENTAYU remains committed to preserving the natural environment through responsible project development and operations. The Group aims to minimise its ecological footprint, protect biodiversity and ensure compliance with applicable environmental regulations, while promoting sustainable practices across its operations.

WHAT IS JENTAYU DOING ABOUT IT?

During FY 2026, JENTAYU continued to uphold its commitment to biodiversity protection and responsible environmental management. While restoration activities remained on hold, the Group focused on strengthening environmental planning and progressing the requirements for Project Oriole, including its ongoing alignment with the EP.

Restoration and Biodiversity Conservation

The Group maintained its land restoration target of 58 hectares by FY 2027. However, no restoration or tree-planting activities were undertaken during FY 2026, as available resources were directed towards the Group's immediate business and project development priorities.

JENTAYU intends to revisit its restoration initiatives in collaboration with potential partners, including the Sabah Forestry Department, to support biodiversity conservation and contribute towards its long-term environmental aspirations.

Advancing Biodiversity Protection through the Equator Principles

As part of its ongoing efforts to align Project Oriole with the EP, JENTAYU is progressing the environmental and social requirements associated with project financing, including biodiversity-related considerations.

These efforts build on the project's EIA and existing environmental management commitments, with emphasis on identifying and managing potential impacts on natural habitats and surrounding ecosystems. The Group will continue to work with relevant stakeholders and environmental specialists to strengthen biodiversity management as Project Oriole progresses towards implementation.

RISKS

Non-compliance with environmental and biodiversity regulations may expose the Group to financial penalties, legal action, reputational damage and project delays. Potential impacts on natural habitats and ecosystems may also affect the long-term sustainability of its renewable energy operations. JENTAYU continues to manage these risks through environmental assessments, regulatory compliance and ongoing efforts to align Project Oriole with the EP.

OPPORTUNITIES

Biodiversity conservation and responsible environmental management present opportunities for JENTAYU to strengthen stakeholder confidence, build positive community relationships and support the long-term resilience of its renewable energy projects. Continued alignment with the EP also provides an opportunity to enhance environmental management practices and support access to sustainable project financing.

PERFORMANCE

Zero
environmental fines recorded in FY 2026

32
hectares restored to date out of 58 hectares targeted by FY 2027

ii STRENGTHEN ORGANISATION VIA DIVERSITY AND INCLUSIVITY

Contribution to UNSDG

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

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

ASPIRATION

JENTAYU remains committed to cultivating an inclusive workplace that values diversity, respects individual differences and provides equal opportunities for all employees. By embracing diverse perspectives and empowering its workforce, the Group aims to foster innovation, strengthen decision-making and enhance organisational performance, while creating a supportive environment where employees can thrive.

WHAT IS JENTAYU DOING ABOUT IT?

During FY 2026, JENTAYU continued to strengthen its human capital management practices to support business resilience, employee development and organisational readiness. Building on initiatives introduced in the previous year, the Group focused on improving workforce planning, enhancing governance and preparing its people for the next phase of renewable energy growth.

Aligning HR Systems and Processes with Business Priorities

The Group continued to enhance its human capital management framework by aligning workforce planning and performance management with its evolving business needs. During FY 2026, JENTAYU reviewed its organisational structure and workforce requirements to support a leaner and more effective organisation, particularly in preparation for Project Oriole.

The Group also developed a Group-wide Balanced Scorecard framework to align individual performance indicators with organisational objectives. This initiative supports more consistent performance evaluation, clearer accountability and continuous improvement across the Group.

Upholding Employee Rights and Ethical Workplace Practices

JENTAYU remains committed to providing a safe, fair and inclusive working environment through the implementation of its established human resource policies.

The Group continues to uphold its Sexual Harassment Policy, Human Rights Policy and OSH Policy, which guide employee protection, workplace conduct and fair labour practices.

During FY 2026, the Group also undertook a review of its Employee Handbook and related HR policies to ensure continued alignment with applicable labour regulations and good governance practices. Fair and transparent recruitment practices remain central to providing equal employment opportunities based on merit, qualifications and experience.

Developing Future Leaders and Organisational Capabilities

Building on its Succession Planning Framework, JENTAYU continued to focus on developing internal talent and strengthening organisational capabilities to support its long-term business strategy.

During FY 2026, the Group reviewed its organisational structure to improve reporting lines, cross-functional coordination and workforce readiness for Project Oriole. Greater emphasis was also placed on workforce planning, employee retention and competency development to support leadership continuity and operational resilience.

These initiatives aim to ensure that the Group has the appropriate capabilities and talent to support its future renewable energy operations.

Supporting Employee Engagement and Well-being

The Group continued to promote a supportive and inclusive workplace through regular employee engagement and communication. During FY 2026, greater emphasis was placed on strengthening feedback mechanisms to better understand employee needs, support talent retention and encourage a positive working environment.

JENTAYU remains committed to providing equal opportunities for all employees, regardless of gender, background or individual differences. As at 30 June 2026, the Group recorded a workforce of 103 employees, with female employees representing 76 percent of the total workforce.

The Group continues to promote employee well-being and workplace practices that encourage engagement, inclusion and a sense of belonging.

Focusing on Targeted Learning and Development

The Group continued to invest in employee development during FY 2026, with greater emphasis on operational excellence and building capabilities relevant to its business priorities.

Training initiatives focused on enhancing employee competencies, supporting professional growth and preparing the workforce for the Group's evolving operational requirements. Training programmes are also subject to periodic review to ensure their effectiveness and relevance.

During FY 2026, JENTAYU recorded a total of 586 employee training hours. The Group remains committed to providing fair access to learning and development opportunities, supporting career progression and strengthening its long-term organisational capabilities.

Employee category	Total training hours	Number of employees trained	Average training hours per employee	Average training days per employee*
Top Management	6	3	2.00	0.29
Senior Management	15	8	1.88	0.27
Management	141	28	5.04	0.72
Executive	120	28	4.29	0.61
Non-Executive	304	37	8.22	1.17
Total	**586**	**104**	**5.63**	**0.80**

Note:
* One training day is equivalent to 7 hours.

Table 2: Training performance by employee category in FY 2026

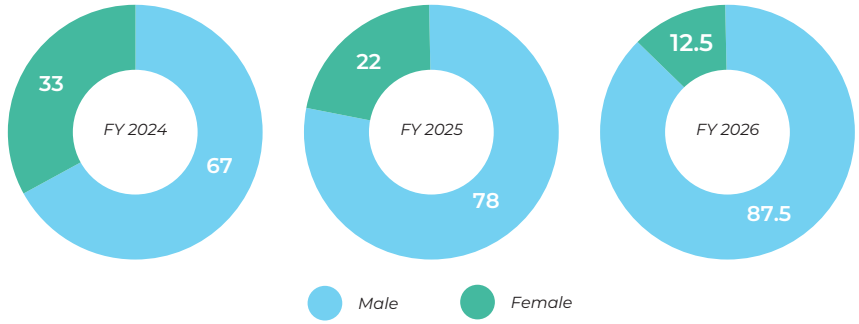
RISKS

Limited diversity and inclusivity may lead to employee disengagement, reduced productivity and difficulties in attracting and retaining talent. Unequal employment practices and limited career development opportunities could also affect workforce morale and organisational performance. JENTAYU continues to manage these risks through fair employment practices, employee development and inclusive workplace policies.

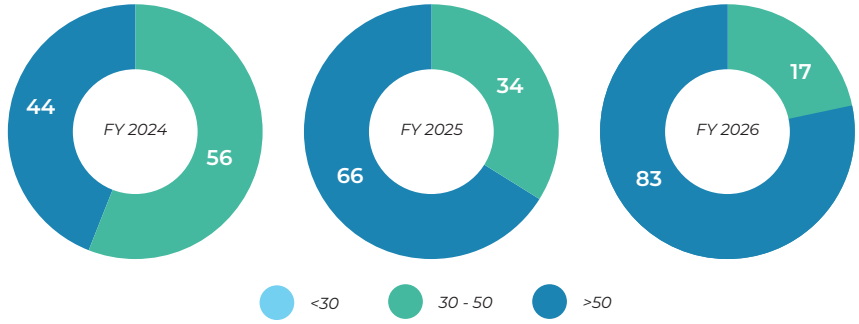
OPPORTUNITIES

Diversity and inclusivity create opportunities for JENTAYU to strengthen workforce capabilities, enhance productivity and foster innovation. By providing equal opportunities for career growth and development, the Group can attract and retain talent, improve employee engagement and support long-term organisational resilience. An inclusive workplace also strengthens the Group's reputation and stakeholder confidence.

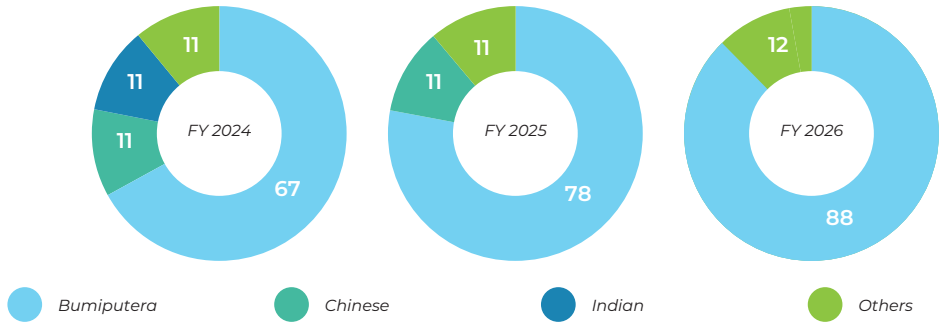
PERFORMANCE



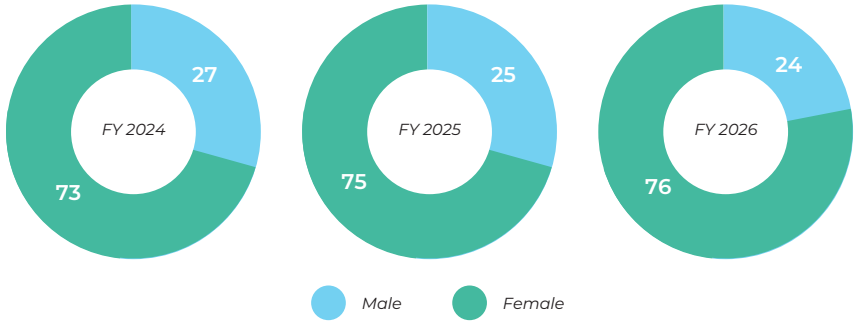
Board diversity by gender (percentage)



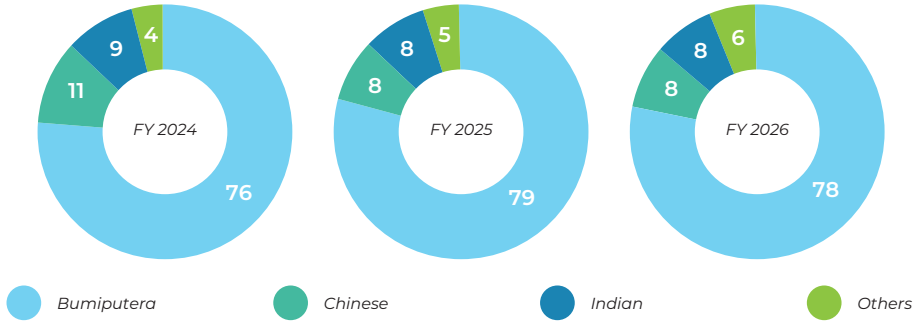
Board by age group (percentage)



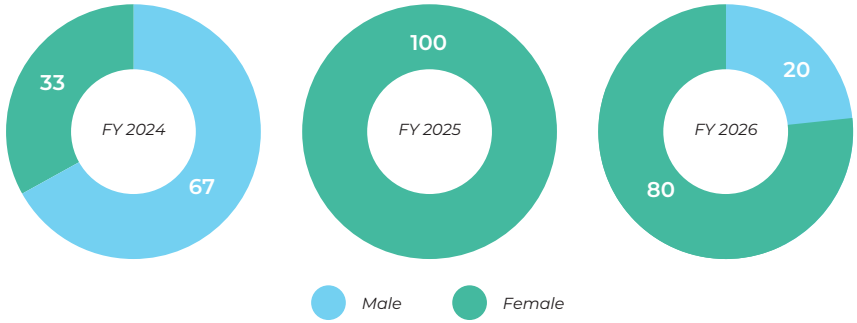
Board by ethnicity (percentage)



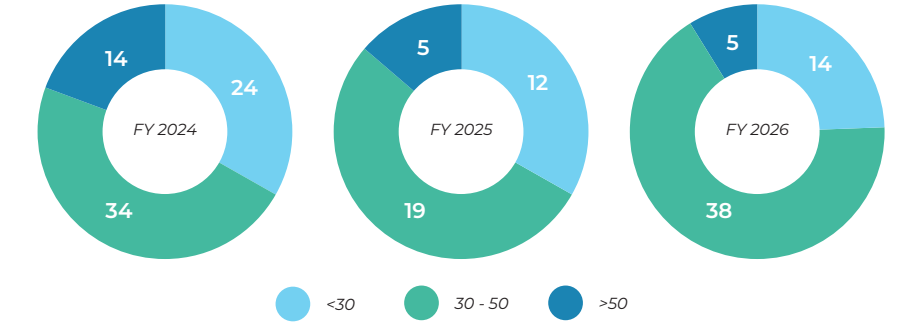
Employee gender diversity (percentage)



Employee breakdown by ethnicity (percentage)

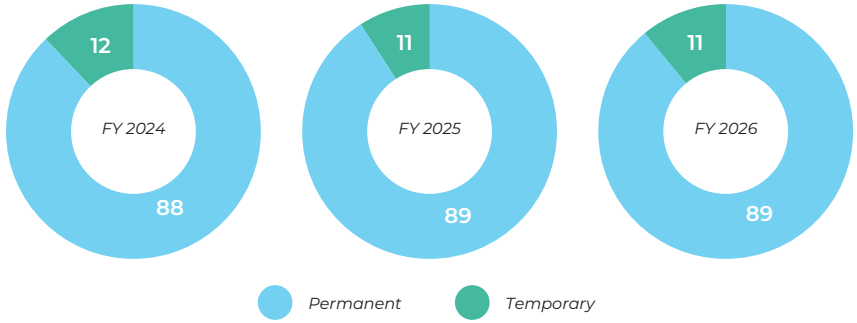


Gender diversity in senior management (percentage)

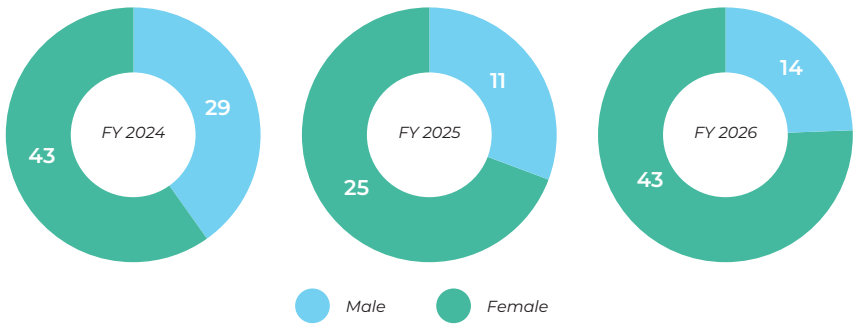


Number of employee turnover by age group

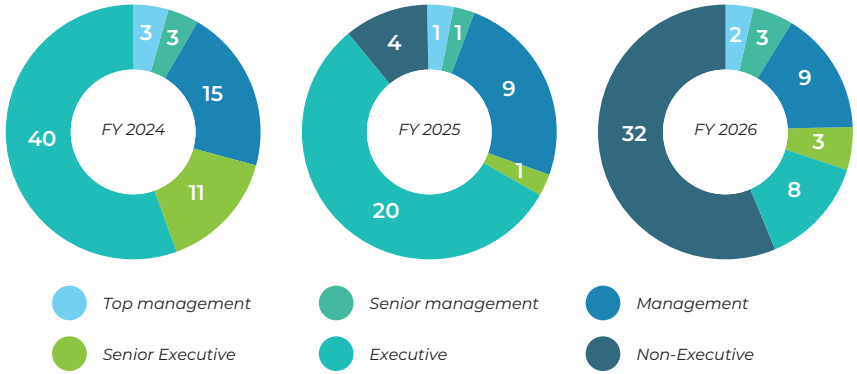
Note:
In FY2026, a total of 57 full-time employees left the organisation, all of whom were voluntary departures, representing 100 percent of total turnover. The increase was primarily attributable to the disposal of the Healthcare business



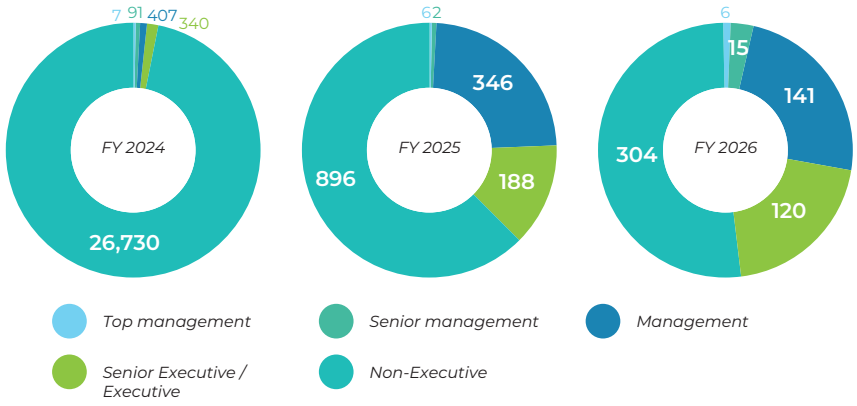
Permanent and temporary employee (percentage)



Number of employee turnover by gender



Number of employee turnover by category



Number of training hours by employee category

iii REDUCE MATERIAL FOOTPRINT

Contribution to UNSDG

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

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

ASPIRATION

JENTAYU remains committed to reducing its material footprint through efficient resource utilisation and responsible waste management across the Group's operations and projects. We aim to minimise material consumption, reduce waste generation and promote recycling and reuse wherever practicable. By embedding environmental responsibility into our daily practices, the Group seeks to improve resource efficiency, minimise environmental impacts and support the transition towards a more circular economy.

WHAT IS JENTAYU DOING ABOUT IT?

During FY 2026, JENTAYU continued to promote responsible resource management and waste reduction across its operations. The Group maintained its existing monitoring practices while preparing for the material management requirements of Project Oriole. Key initiatives are outlined below.

Monitoring Paper Usage

The Group continues to monitor paper consumption through annual purchase records, with a target of reducing paper purchases by 10 percent year-on-year. Building on its paperless policy introduced in FY 2023, JENTAYU continues to encourage digital documentation, electronic signatures and responsible printing practices.

During FY 2026, the Group achieved a 3.6 percent reduction in paper consumption, falling short of its 10 percent reduction target by approximately 6.4 percentage points. This was primarily due to higher paper consumption at OHANA during its licence renewal exercise, which required extensive documentation.

Moving forward, the Group will continue to promote digital alternatives and monitor paper consumption to improve resource efficiency.

Monitoring Construction Materials for Project Oriole

The Group has established a Bill of Quantities ("BOQ") for the key construction materials required for Project Oriole, including cement and steel. This provides a baseline for monitoring material consumption and supporting responsible resource management throughout project development.

During FY 2026, the Group focused on preparatory activities, as construction had not yet commenced. Material usage will be monitored against the established BOQ once construction begins, with emphasis on efficient resource utilisation and minimising material waste.

Recycling and Waste Management

JENTAYU continues to implement waste segregation and recycling practices across its operations. General waste, plastics, bottles, cans, glass and paper are segregated, with waste data recorded and consolidated monthly to support monitoring and reporting.

During FY 2026, the Group maintained its waste management practices and continued collecting data on recycled, non-recycled and hazardous waste. At OHANA Specialist Hospital, clinical waste generated during the reporting period was managed separately through an authorised waste management provider in accordance with applicable regulations.

The Group will continue to monitor waste generation and recycling performance, with the aim of improving waste management practices and establishing future waste reduction targets.

Water Usage and Discharge Management

JENTAYU recognises the importance of responsible water management in conserving natural resources and improving operational efficiency. The Group continues to monitor water consumption across its office locations using monthly utility bills and individual meter readings.

As the Group's offices are located within multi-tenant buildings, wastewater treatment and discharge are managed by the respective building management teams. Water discharge is therefore estimated based on total water consumption, where separate discharge data is unavailable.

FY 2026 marks the third year of formal water data collection, providing a basis for monitoring water consumption trends and identifying future efficiency improvements. The Group's consolidated water usage and estimated discharge data are presented in the Performance section of this Report.

RISKS

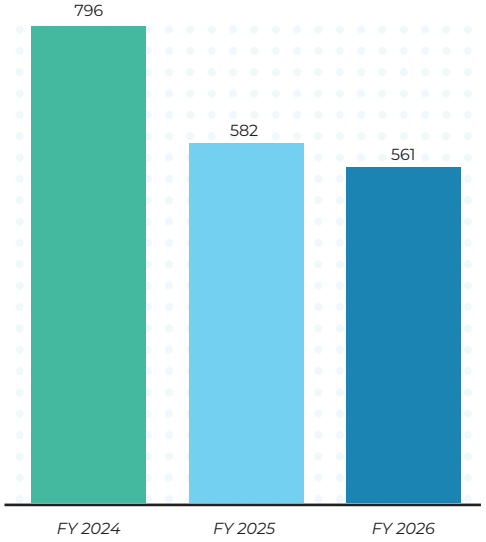
Inadequate material management and improper waste disposal may expose the Group to environmental harm, regulatory penalties, financial losses and reputational damage. Inefficient resource use could also increase operational costs and affect project performance. JENTAYU continues to manage these risks through responsible procurement, waste segregation, regulatory compliance and ongoing monitoring of material consumption across its operations.

OPPORTUNITIES

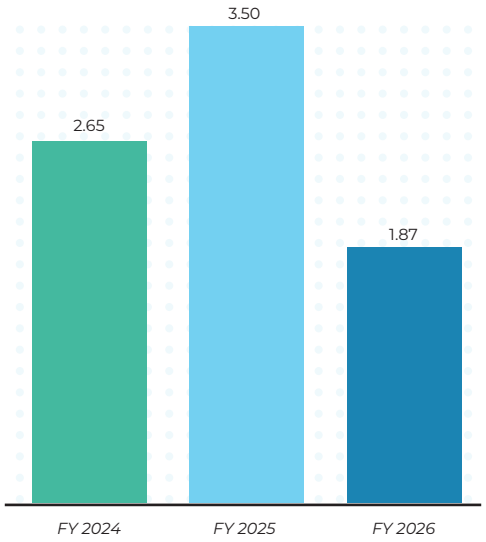
Effective material management provides opportunities for JENTAYU to improve resource efficiency, reduce waste and lower operational costs. By promoting responsible consumption, recycling and sustainable procurement, the Group can minimise environmental impacts, strengthen stakeholder confidence and support long-term value creation.

PERFORMANCE

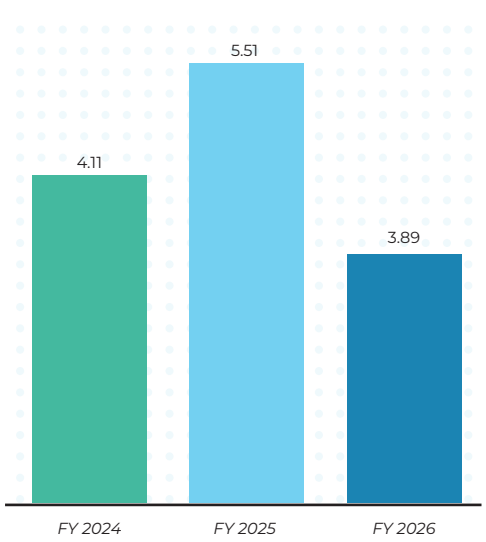
All data in this section cover the Group's operations at the Headquarters in Kota Kinabalu, Administration Office in Menara FELDA, Kuala Lumpur, Sales Office in Ipoh, and OHANASpecialist Hospital in Sri Rampai, Kuala Lumpur, unless stated otherwise.



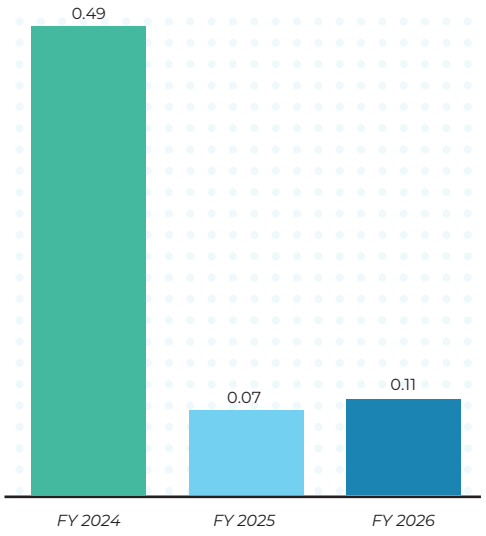
Purchased paper (kg)



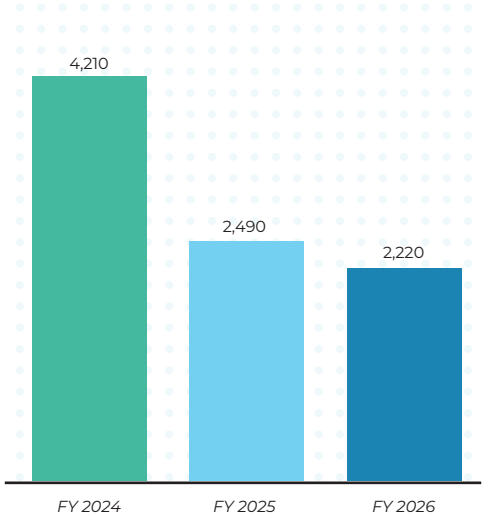
Hazardous waste generation (tonnes)



Non-recycled waste generation (tonnes)



Recycled waste (tonnes)



Total Water Usage and Estimated Discharge (m^3)

iv PROTECT OUR PEOPLE

Contribution to UNSDG

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

ASPIRATION

JENTAYU remains committed to safeguarding the health, safety and well-being of its employees and contractors across all operations. The Group aims to maintain a safe and healthy working environment by preventing work-related injuries and illnesses, strengthening safety practices and promoting a culture of shared responsibility. These efforts support employee well-being, operational efficiency and long-term organisational resilience.

WHAT IS JENTAYU DOING ABOUT IT?

During FY 2026, JENTAYU continued to maintain its established OSH practices across the Group. The focus remained on implementing existing policies, monitoring workplace risks and preparing for the health and safety requirements of Project Oriole.

Maintaining Occupational Safety and Health Governance

The Group continues to implement its OSH Policy, revised in May 2025, to safeguard employees, suppliers, contractors and other stakeholders. The policy remains publicly available on the Group's website and provides guidance on workplace safety, risk assessments, emergency preparedness and incident reporting.

The OSH Committee and appointed OSH Coordinators continue to oversee and coordinate workplace safety practices across the Group. Employees are encouraged to report hazards and incidents, with appropriate corrective actions undertaken where necessary.

The Group also requires suppliers and contractors to comply with applicable health and safety regulations and maintain safe working practices.

Monitoring Occupational Safety and Health Performance

JENTAYU continues to promote workplace safety through its established OSH policies, procedures and awareness initiatives. On 18 September 2025, the Group conducted a Fire Safety Awareness and Early Prevention Programme, facilitated by Pertubuhan Pencegahan Kebakaran Kuala Lumpur ("PPKKL") in collaboration with Jabatan Perkhidmatan Bomba. The programme formed part of JENTAYU's ongoing efforts to strengthen workplace safety awareness and emergency preparedness among employees.

The Group also continues to monitor workplace incidents and tracks employee fatalities and the Lost-Time Incident Rate ("LTIR") to assess its safety performance. Lost-time incidents refer to work-related injuries or illnesses resulting in at least one full workday or shift being lost after the incident.

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

Safeguarding Health and Safety at Project Oriole

The Group continues to maintain the CHSP and Emergency Response Plan ("ERP") developed for Project Oriole in FY 2025.

These plans provide guidance on managing potential health and safety risks, including construction-related hazards, traffic safety, environmental impacts and emergency situations. Both plans were developed with reference to the EIA and applicable approval conditions issued by the Sabah Environmental Protection Department ("EPD").

As Project Oriole progresses towards construction, the Group will continue to review and implement the relevant safety measures to safeguard workers and surrounding communities

Board Oversight of Health and Safety

The Board continues to oversee health and safety matters through the BSC and the newly consolidated BARC.

The BSC oversees health and safety policies, targets and performance as part of the Group's sustainability agenda, while the BARC provides oversight of OSH risks through the Group's ERM framework.

These committees support the integration of health and safety considerations into the Group's governance, risk management and operational practices.

Health and Safety Risk Assessment

JENTAYU continues to identify and assess health and safety risks across its operations through the Group's ERM framework. Relevant risks are monitored and reviewed to ensure that appropriate controls are maintained.

For new projects, including Project Oriole, health and safety considerations form part of project planning and due diligence. This approach supports early identification of potential hazards and the implementation of appropriate measures to protect employees, contractors and surrounding communities.

RISKS

Workplace accidents and injuries may expose the Group to operational disruptions, project delays, financial losses and reputational damage. Failure to maintain adequate safety standards could also result in regulatory penalties and reduced stakeholder confidence. JENTAYU continues to manage these risks through regular safety assessments, preventive measures and compliance with applicable OSH requirements.

OPPORTUNITIES

Prioritising workplace safety creates opportunities for JENTAYU to enhance employee well-being, improve productivity and strengthen workforce engagement. A strong safety culture also helps reduce operational disruptions and associated costs, while building stakeholder confidence and supporting the Group's long-term sustainability.

PERFORMANCE

Zero
number of fatalities in FY 2024, FY 2025 and FY 2026

0.00
loss-time incident rate in FY 2024, FY 2025 and FY 2026

v BUILD A SUSTAINABLE SUPPLY CHAIN

Contribution to UNSDG

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

ASPIRATION

JENTAYU remains committed to developing a sustainable and responsible supply chain that promotes ethical business practices, resource efficiency and environmental stewardship. The Group aims to strengthen supplier engagement, minimise environmental and social impacts, and encourage responsible practices in areas such as climate change, biodiversity, waste management and human rights, supporting long-term resilience across its value chain.

WHAT IS JENTAYU DOING ABOUT IT?

During FY 2026, JENTAYU continued to uphold responsible procurement and supplier management practices across its operations. The Group maintained its existing sustainability requirements for Project Oriole, while preparing for the next phase of project implementation.

The EPCC contractor remains subject to contractual environmental and social requirements, including applicable conditions set by the EPD of Sabah. These requirements support responsible project execution and compliance with relevant environmental standards as construction progresses.

The Group's Green Procurement Policy continues to guide supplier selection and procurement decisions, promoting fairness, transparency and responsible business conduct. JENTAYU also maintains its preference for local suppliers where practicable, supporting local economic development and supply chain resilience.

In FY 2026, the Group expanded its Scope 3 GHG emissions disclosure to include Category 1: Purchased Goods and Services, using an average spend-based method to estimate supplier-related emissions. This enhancement supports greater visibility of the Group's supply chain environmental footprint and its ongoing sustainability reporting efforts.

RISKS

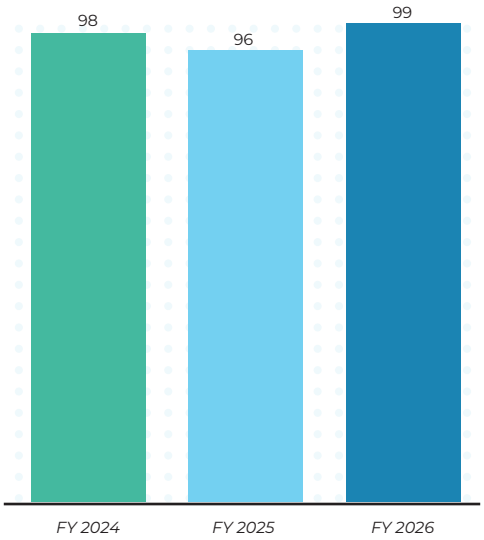
Supplier and contractor non-compliance may expose the Group to project delays, regulatory penalties, financial losses and reputational damage. Poor supplier performance or failure to meet procurement standards could also affect project quality and operational reliability. JENTAYU continues to manage these risks through responsible procurement practices, contractual requirements and supplier oversight.

OPPORTUNITIES

Strengthening supply chain sustainability creates opportunities for JENTAYU to build long-term partnerships with responsible and reliable suppliers. By promoting transparency, ethical practices and consistent procurement standards, the Group can improve supplier performance, support efficient project delivery and reduce supply chain disruptions. These efforts also strengthen operational resilience and support long-term value creation.

PERFORMANCE

Local suppliers continue to play an important role in JENTAYU's operations. In FY 2026, spending on local suppliers accounted for 99 percent of total procurement, compared with 96 percent in FY 2025. This increase reflects the Group's continued preference for engaging local suppliers where practicable, while maintaining a diversified and reliable supply base. The approach supports local economic development, strengthens supply chain resilience and promotes operational continuity across the Group's businesses.



Local supplier spending (percentage)

vi PROTECT THE RIGHTS OF OUR PEOPLE

Contribution to UNSDG

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

ASPIRATION

JENTAYU remains committed to respecting and protecting the rights of its employees, supply chain partners and surrounding communities. The Group aims to foster an inclusive and respectful environment guided by fair treatment, ethical conduct and responsible business practices, while safeguarding the dignity and well-being of everyone connected to its operations.

WHAT IS JENTAYU DOING ABOUT IT?

During FY 2026, JENTAYU continued to implement its established human rights policies and grievance mechanisms across its operations and value chain. The Group's focus remained on maintaining these safeguards, promoting fair treatment and strengthening awareness of responsible business practices.

Upholding human rights across our value chain

The Group continues to implement its Human Rights Policy, revised and approved by the Board in FY 2025. The policy reflects internationally recognised human rights principles and applies to employees, suppliers, contractors and business partners. It sets out the Group's commitments to fair treatment, equal opportunity, freedom of association and collective bargaining, and the prohibition of child labour and forced labour. JENTAYU also maintains its commitment to safe working conditions and compliance with applicable minimum wage requirements. The policy remains publicly available on the Group's website.

Maintaining whistleblowing mechanisms

JENTAYU continues to implement its Whistleblowing Policy, revised in May 2025, which provides employees and external stakeholders with a formal channel to report concerns relating to misconduct, human rights and the social or environmental impacts of the Group's operations.

Reports are handled confidentially, with safeguards against retaliation for concerns raised in good faith. Following the consolidation of the Board's audit and risk oversight functions in FY 2026, the BARC provides oversight of the policy, supported by the Risk Management and Compliance Department.

Embedding international standards in project assessment

The Group continues to use the findings of the independent environmental and social assessment undertaken for Project Oriole as a reference for its project management practices. The assessment, conducted with reference to the EP framework, identified areas for strengthening environmental and social risk management.

During FY 2026, JENTAYU maintained its focus on addressing relevant recommendations as part of Project Oriole's ongoing development and preparation for construction.

Strengthening workplace fairness and respect

The Group continues to maintain its internal grievance mechanism, which provides employees with a confidential channel to raise workplace concerns, including bullying, harassment and unfair treatment.

This mechanism complements the Whistleblowing Policy and supports the fair and timely handling of employee grievances. Through its established policies and reporting channels, JENTAYU remains focused on fostering a respectful and inclusive workplace.

RISKS

Human rights violations within the Group's operations or supply chain may expose JENTAYU to legal liabilities, operational disruptions and reputational damage. Such incidents could also weaken stakeholder confidence and affect the Group's ability to attract and retain skilled talent. JENTAYU continues to manage these risks through its Human Rights Policy, grievance mechanisms and responsible business practices.

OPPORTUNITIES

Upholding human rights creates opportunities for JENTAYU to strengthen stakeholder trust, enhance employee engagement and attract and retain skilled talent. By promoting fair treatment, equal opportunity and a respectful workplace, the Group can build stronger relationships across its value chain, reinforce its reputation as a responsible employer and support long-term business resilience.

PERFORMANCE

The Group recorded zero substantiated complaints of human rights violations in FY 2024 and FY 2025, and zero complaints in FY 2026. The BARC continues to provide oversight of the Group's human rights safeguards, supported by the Human Rights Policy and Whistleblowing Policy, to promote compliance and accountability across its operations.

Zero
confirmed human rights substantiated complaints of violation reported in FY 2026

vii PROTECT OUR DATA

Contribution to UNSDG

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

ASPIRATION

JENTAYU remains committed to protecting the security, confidentiality and integrity of its data assets across all operations. The Group aims to strengthen data protection practices, manage cybersecurity risks and promote responsible use of digital technologies. These efforts support stakeholder trust, operational resilience and the Group's ongoing digital transformation.

WHAT IS JENTAYU DOING ABOUT IT?

During FY 2026, JENTAYU continued to maintain its established data protection practices and digital systems to support operational efficiency, information security and business resilience.

In the Healthcare business, the Group maintained its digital payroll platform, which integrates employee leave, salary and personnel records within a centralised system. The platform supports efficient administration and secure management of employee information.

The Group has fully implemented e-invoicing across its businesses, in line with Malaysia's mandatory e-invoicing requirements. This supports greater accuracy, transparency and efficiency in financial transactions.

JENTAYU continues to safeguard sensitive business, employee and patient information through its existing data protection controls and secure systems. The Group remains focused on maintaining data confidentiality, reducing the risk of breaches and protecting stakeholder trust.

RISKS

Unauthorised access to, or misuse of, employee, customer or other sensitive data may expose JENTAYU to financial losses, regulatory penalties and reputational damage. Cybersecurity incidents could also disrupt operations and weaken stakeholder confidence. The Group continues to manage these risks through its established data protection controls and secure information management practices.

OPPORTUNITIES

Strengthening cybersecurity and data management practices creates opportunities for JENTAYU to improve operational efficiency, protect sensitive information and build stakeholder trust. By maintaining robust safeguards and enhancing its digital systems, the Group can support secure digitalisation, strengthen business resilience and enable long-term growth.

PERFORMANCE

JENTAYU continues to monitor its data protection and cybersecurity practices to safeguard sensitive information across its operations. The Group recorded zero cases concerning breaches of customer privacy or data loss in FY 2024, FY 2025 and FY 2026, reflecting its continued focus on maintaining data security and stakeholder trust.

Zero
customer privacy and data loss cases reported in FY 2026

viii REDUCE ENERGY FOOTPRINT

Contribution to UNSDG

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

ASPIRATION

JENTAYU remains committed to managing energy responsibly and improving energy efficiency across its operations. The Group aims to reduce energy consumption and its associated environmental impacts through efficient resource use, sustainable practices and the adoption of low-carbon technologies where practicable. These efforts support resource conservation, operational efficiency and Malaysia's transition towards a low-carbon economy.

WHAT IS JENTAYU DOING ABOUT IT?

During FY 2026, JENTAYU continued to implement its established energy management practices, focusing on monitoring electricity consumption and promoting energy efficiency across its operations.

The Group's Energy Conservation Policy, introduced in FY 2023, continues to guide efforts to reduce energy consumption and minimise environmental impacts. It encourages practical measures such as using energy-efficient equipment, maximising natural lighting and promoting energy-saving habits among employees.

The SWG continues to oversee the policy's implementation and monitor electricity consumption across the Group's office locations using monthly utility bills. Annual consumption data is consolidated and disclosed in the Performance section of this Report to support ongoing monitoring and identify opportunities for improved energy efficiency.

RISKS

Inefficient energy use and rising electricity consumption may increase operational costs and the Group's environmental footprint. These risks could also affect stakeholder confidence in JENTAYU's sustainability commitments, particularly as it continues its transition towards a renewable energy business. The Group seeks to manage these risks through energy conservation practices and ongoing monitoring of electricity consumption.

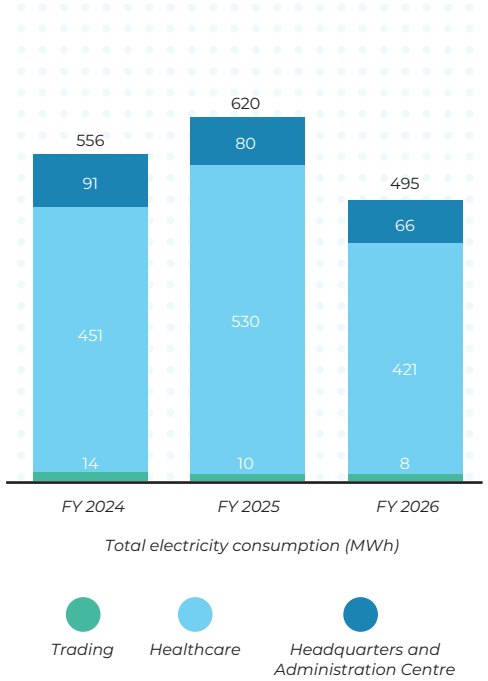
OPPORTUNITIES

Improving energy efficiency creates opportunities for JENTAYU to reduce operational costs, conserve resources and minimise its environmental footprint. By maintaining responsible energy management practices, the Group can strengthen stakeholder confidence and reinforce its commitment to sustainability as it continues its transition towards a renewable energy business.

PERFORMANCE

JENTAYU continues to pursue reductions in electricity consumption through its Energy Conservation Policy and regular monitoring across its operations.

In FY 2026, the Group recorded total electricity consumption of 495 MWh, compared with 620 MWh in FY 2025. Consumption data covers the Group's locations in Kuala Lumpur, Ipoh and Kota Kinabalu, including OHANA Specialist Hospital during the reporting period. The Group will continue to promote energy-saving practices and identify opportunities to improve energy efficiency across its operations.



ix REDUCE EMISSION FOOTPRINT

Contribution to UNSDG

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

ASPIRATION

JENTAYU aspires to progressively reduce its greenhouse gas ("GHG") emissions by improving energy efficiency, optimising resource use and promoting lower-carbon practices across its operations. The Group remains committed to strengthening its understanding and management of its emissions footprint while supporting Malaysia's aspiration to achieve Net-Zero GHG emissions by 2050. Through these efforts, JENTAYU aims to contribute to a cleaner, more sustainable and resilient future.

WHAT IS JENTAYU DOING ABOUT IT?

JENTAYU continued to strengthen its greenhouse gas ("GHG") emissions management process during FY 2026, with emphasis on improving data collection, validation and calculation practices to support reliable and transparent reporting.

The Sustainability Working Group ("SWG"), comprising representatives from relevant departments, continues to play a central role in coordinating and monitoring GHG-related data. Data submissions are reviewed for completeness and consistency, with supporting documentation such as utility bills, supplier invoices, internal records and employee surveys maintained as part of the Group's internal control process.

WHAT IS JENTAYU DOING ABOUT IT?

In calculating the Group's GHG emissions inventory, relevant emission sources are identified with reference to the GHG Protocol. Activity data collected from designated data owners are applied against relevant emission factors, including those published by the Department for Environment, Food and Rural Affairs of the United Kingdom ("DEFRA"), the United States Environmental Protection Agency ("US EPA") Emission Factors Hub, and the Suruhanjaya Tenaga Grid Emission Factor ("GEF"), where applicable. The Group continues to apply a consistent approach to support comparability of emissions data across reporting periods.

The organisational boundary for the GHG inventory covers the Group's operations under its operational control during FY 2026, comprising:

- Headquarters – Riverson Soho, Kota Kinabalu
- Administration Centre – Menara FELDA, Kuala Lumpur
- Trading Sales Office – Ipoh, Perak
- OHANA Specialist Hospital – Sri Rampai, Kuala Lumpur
- Scope 1 and Scope 2 emissions continue to be monitored across the relevant operating locations and consolidated at Group level.

During FY 2026, JENTAYU expanded the coverage of its Scope 3 Category 1: Purchased Goods and Services emissions. In previous reporting periods, Category 1 emissions were limited mainly to paper purchases and water supply, which were calculated using physical activity data, namely the weight of paper purchased and water consumed.

In FY 2026, the Group broadened this assessment to include a wider range of purchased goods and services across its operations. These include, among others, courier and postage, telecommunications, sewerage, rental-related expenses, professional and consultancy fees, insurance, repair and maintenance services, software and IT maintenance, office supplies, pest control, security services, marketing and entertainment-related expenditure.

For these additional activities, JENTAYU applies an average spend-based method, whereby the annual expenditure incurred across the Group's operations is consolidated and applied against relevant spend-based emission factors to estimate the associated GHG emissions. Where physical activity data is already available, such as for paper and water, the Group continues to use the existing activity-based approach.

This enhancement broadens the coverage of JENTAYU's Scope 3 inventory and provides greater visibility of indirect emissions associated with the Group's purchasing activities and supply chain. Category 1 is reported alongside the Group's existing Category 5: Waste Generated in Operations, Category 6: Business Travel and Category 7: Employee Commuting disclosures.

Internal policies such as the Energy Conservation Policy and Paperless Policy continue to guide day-to-day practices aimed at improving resource efficiency and progressively managing emissions across the Group's operations. JENTAYU will continue to strengthen its GHG data management and reporting processes as its emissions reporting practices mature.

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

Scope 1

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

Scope 2

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

Scope 3

Other Indirect GHG Emissions
Activity:
- Purchased goods and services, including paper purchases, water consumption and other supplier-related procurement expenditure
- Waste generated in operations, including medical and general waste
- Business travel, including land and air travel
- Employee commuting
- Downstream leased assets, including leased properties and other leased assets, where applicable

RISKS

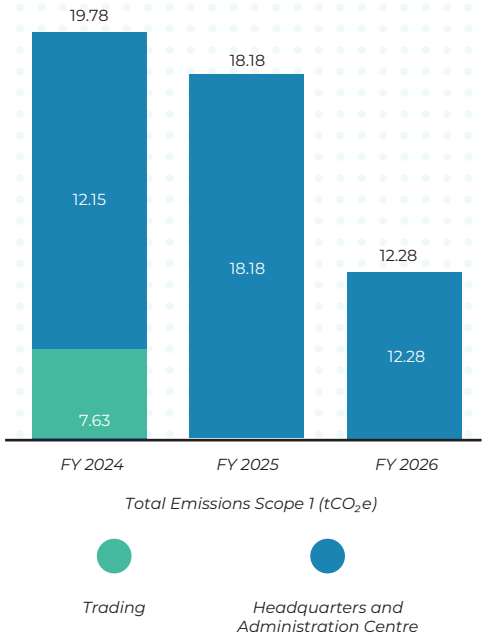
An increase in greenhouse gas (“GHG”) emissions may expose JENTAYU to reputational, regulatory and financial risks, particularly as the Group continues to strengthen its position in the renewable energy sector. Higher emissions could also affect stakeholder confidence and increase exposure to evolving carbon-related requirements, including potential compliance costs and enhanced reporting obligations

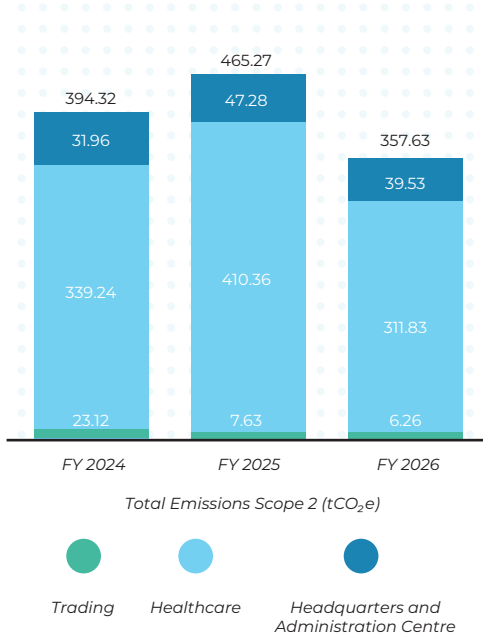
OPPORTUNITIES

Reducing greenhouse gas (“GHG”) emissions creates opportunities for JENTAYU to improve energy and resource efficiency, lower operating costs and strengthen climate resilience. These efforts also support the Group’s transition towards a lower-carbon business model, while reinforcing stakeholder confidence and JENTAYU’s position as a responsible renewable energy player.

PERFORMANCE

Looking ahead, JENTAYU will place greater emphasis on strengthening the environmental and social governance of Project Oriole as it progresses towards





Scope 1 emissions decreased from 18.18 tCO_2e in FY 2025 to 12.28 tCO_2e in FY 2026, representing a reduction of approximately 32 percent. The decrease was mainly attributable to lower fuel consumption from company-owned vehicles under the Headquarters and Administration Centre. No Scope 1 emissions were recorded under the Trading business during FY 2026, following the earlier divestment of company vehicles.

Scope 2 emissions decreased from 465.27 tCO_2e in FY 2025 to 357.63 tCO_2e in FY 2026, representing a reduction of approximately 23 percent. The decrease was recorded across all reporting segments, driven mainly by lower electricity consumption during the year.

The largest reduction was recorded by the Healthcare business, where Scope 2 emissions decreased from 410.36 tCO_2e to 311.83 tCO_2e. Emissions from the Headquarters and Administration Centre also declined from 47.28 tCO_2e to 39.53 tCO_2e, while the Trading business decreased from 7.63 tCO_2e to 6.26 tCO_2e.



During FY 2026, JENTAYU continued to broaden the coverage of its Scope 3 GHG emissions inventory. Total Scope 3 emissions increased from 204.30 tCO_2e in FY2025 to 293.65 tCO_2e in FY2026, primarily due to the expansion of Category 1: Purchased Goods and Services, rather than an increase across the Group's previously reported emission sources.

In previous reporting periods, Category 1 emissions mainly covered paper purchases and water consumption, which were calculated using physical activity data based on the weight of paper purchased and volume of water consumed. In FY 2026, JENTAYU expanded the assessment to include a wider range of purchased goods and services across the Group, including courier and postage, telecommunications, sewerage, rental-related expenditure, professional and consultancy services, insurance, repair and maintenance, software and IT maintenance, office supplies, security services, marketing and other relevant procurement expenditure.

For these additional items, emissions are estimated using an average spend-based method, whereby annual expenditure across the Group's operations is consolidated and applied against the relevant spend-based emission factors. These additional emissions amounted to 146.85 tCO_2e in FY 2026 and are presented in the graph as "Category 1: Purchased Goods and Services (Other)". Paper and water continue to be calculated separately using the existing activity-based approach.

Employee commuting emissions decreased from 97.28 tCO_2e in FY2025 to 46.16 tCO_2e in FY 2026. The Group continues to estimate employee commuting emissions based on the annual commuting distance of employees, using 48 working weeks per year. Relevant emission factors are applied according to the mode and type of transport used, including petrol and diesel cars, motorcycles, trains and taxis, based on the commuting information collected from employees. The reduction during FY2026 reflects, among other factors, changes in the Group's workforce, with 103 employees recorded in FY 2026, as well as the introduction of work-from-home options, which supports efforts to reduce commuting requirements.

The FY 2026 employee commuting data should also be considered in the context of the disposal process involving the Healthcare business towards the end of the financial year. Certain Healthcare-related activity data were not fully available during the disposal process, which affected the completeness of data available for consolidation. The Group will continue to strengthen its data collection processes to improve consistency and comparability across reporting periods.

Emissions from business travel decreased from 55.51 tCO_2e in FY2025 to 48.16 tCO_2e in FY 2026. This reflects the Group's continued prioritisation of, among other factors, online meetings and virtual engagements where practical, reducing the need for physical travel while maintaining effective communication across its operations and with external stakeholders.

Emissions from paper purchases and water consumption also declined year-on-year, while emissions from waste generated in operations remained relatively low. Medical waste emissions decreased from 0.02 tCO_2e in FY 2025 to 0.01 tCO_2e in FY 2026. Following the completion of the disposal of the Healthcare business in August 2026, medical waste will no longer form part of the Group's ongoing Scope 3 disclosure in future reporting periods.

Overall, the expanded Category 1 assessment represents a further step in improving the completeness and visibility of JENTAYU's Scope 3 emissions inventory, particularly in relation to indirect emissions associated with the Group's procurement activities and supply chain.



ASSURANCE STATEMENT



STATEMENT OF ASSURANCE FOR FY 2026 SUSTAINABILITY STATEMENT

ASSURANCE UNDERTAKEN

JENTAYU's Sustainability Statement for FY 2026 was subjected to internal review by the Internal Audit Department (IAD) as part of the assurance process to enhance the credibility and reliability of the disclosures.

MATTERS REVIEWED

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

- Accuracy, completeness, and reliability of data collection processes for common sustainability indicators prescribed by Bursa Malaysia.
- Effectiveness of the materiality assessment process and identification of material topics, sustainability-related risks and opportunities, and climate-related risks and opportunities, as well as the adequacy and effectiveness of controls underpinning the data collection processes for accurate and complete reporting of Scope 1 and Scope 2 greenhouse gas (GHG) emissions.

Matter	Indicators
Anti-Corruption	• Percentage employee received training on anti-corruption • Percentage operations assessed for corruption-related risk • Confirmed incidents of corruption and action taken
Local Communities	• Total amount invested in the community where the target beneficiaries are external to the listed issuer • Total number of beneficiaries of the investment in communities
Diversity	• Percentage of employees by gender and age group, for each employee category • Percentage of directors by gender and age group
Energy management	• Total energy consumption
Health and safety	• Number of work-related fatalities • Lost time incident rate • Number of employees trained on health and safety standards
Labour practices and standard	• Total hours of training by employee category • Percentage of employees that are contractors or temporary staff • Total employee turnover by employee category • Number of substantiated complaints concerning human rights violations
Supply chain management	• Percentage proportion of spending on local suppliers
Emission management	• Scope 1 emissions in tonnes of CO_2e • Scope 2 emissions in tonnes of CO_2e • Scope 3 emissions in tonnes of CO_2e (at least for the categories of business travel and employee commuting)
Data privacy and security	• Number of substantiated complaints concerning breaches of customer privacy and losses of customer data.
Water	• Total volume of water used
Waste management	• Total waste generated • Total waste diverted from disposal • Total waste directed to disposal

SCOPE

The boundary of the internal review covers the operations of the JENTAYU group of companies in Malaysia for the financial period from 1 July 2025 to 30 June 2026.

BURSA Malaysia prescribed table



BURSA MALAYSIA PRESCRIBED TABLE



BURSA Malaysia prescribed table

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

BURSA Malaysia prescribed table

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

BURSA Malaysia prescribed table

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

BURSA Malaysia prescribed table

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

BURSA Malaysia prescribed table

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

BURSA Malaysia prescribed table

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

BURSA Malaysia prescribed table

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



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GLOSSARY



LIST OF ABBREVIATIONS

A	
ABAC	Anti Bribery Anti Corruption
AGM	Annual General Meeting
AYSF	ASEAN Youth Science Forum
B	
B2B	Business-to-Business
B2G	Business-to-Government
BAC	Board Audit Committee
BAP	Biodiversity Action Plan
BIC	Board Investment Committee
BNRC	Board Nomination and Remuneration Committee
BOOT	Build-Own-Operate-Transfer
BOQ	Bill of Quantities
BRC	Board Risk Committee
BSC	Board Sustainability Committee
Bursa Securities	Bursa Malaysia Securities Berhad
C	
CHSP	
COD	Community Health and Safety Plan
	Commercial Operation Date
E	
EAC	
EGM	Environmental Agreement Conditions
EIA	Extraordinary General Meeting
EP	Environmental Impact Assessment
EPCC	Equator Principles
EPD	Engineering, Procurement, Construction and Commissioning
ERM	Environmental Protection Department
ERP	Enterprise Risk Management
ESG	Emergency Response Plan
	Environmental, Social and Governance
F	
F4GBM	FTSE4Good Bursa Malaysia
FELDA	Federal Land Development Authority
FY 2025	Financial year spanning from 1 July 2024 to 30 June 2025
FY 2024	Financial year spanning from 1 July 2023 to 30 June 2024
G	
GEF	Grid Emission Factor
GHG	Greenhouse Gas
GMD	Group Managing Director
GRI	Global Reporting Initiative
I	
IFRS	International Financial Reporting Standards
ILO	International Labour Organization
ILON	Initial Letter of Notification
J	
JENTAYU	JENTAYU Sustainables Berhad
JUC	Jentayu United Club
K	
KPI	Key Performance Indicator
KPIs	Key Performance Indicators
L	
LON	Letter of Notification
M	
MACC	Malaysian Anti-Corruption Commission
MCCG	Malaysian Code on Corporate Governance 2021
MMLR	Main Market Listing Requirements

Glossary

N

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

O

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

P

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

R

RECs	Renewable Energy Certificates

S

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

T

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

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